



# Proposed 2016 Budget

**PROPOSED BUDGET**

**OF THE**

**CITY OF COON RAPIDS**

**MINNESOTA**

For the fiscal year beginning January 1, 2016

**2015 DIRECTORY OF OFFICIALS**

**ELECTED OFFICIALS**

Jerry Koch	Mayor
Denise Klint	Councilmember Ward 1
Ron Manning	Councilmember Ward 2
Wade Demmer	Councilmember Ward 3
Jennifer Geisler	Councilmember Ward 4
Brad Johnson	Councilmember Ward 5
Steve Wells	Councilmember At Large

**MANAGEMENT TEAM**

Matt Stemwedel	City Manager
Tim Anderson	Golf Pro/Manager
Dave Brodie	City Attorney
Tim Himmer	Public Works Director
Sharon S. Legg	Finance Director
Joan Lenzmeier	City Clerk
Grant Fernelius	Community Development Director
John Piper	Fire Chief
Vacant	Assistant City Manager
Brad Wise	Police Chief

## **Reader's Notes:**

CITY OF COON RAPIDS  
MINNESOTA

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2016 BUDGET

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## **Reader's Notes:**



# Introduction

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- Budget Award
- City Manager's Overview
- General Information about City
- Budget Development Process
- Budget Calendar
- Financial Policies





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Coon Rapids  
Minnesota**

For the Fiscal Year Beginning

**January 1, 2015**

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Coon Rapids, Minnesota for its annual budget for the fiscal year beginning January 1, 2015. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



TO: Mayor, City Councilmembers  
and Residents of Coon Rapids

FROM: Matt Stemwedel, City Manager

SUBJECT: Proposed 2016 Budget

DATE: August 5, 2015

### **INTRODUCTION**

Section 1-705 of the City Charter requires an annual budget to be submitted to the Council by the first regular Council meeting in September. Additionally, State law requires the Council approve a preliminary budget and certify a proposed levy to the Anoka County Property Records and Taxation Division by September 30th. In response to these requirements, the proposed budget will be submitted to the City Council on August 5th and a workshop with the City Council will be held on August 11<sup>th</sup>.

The proposed 2016 budget continues the implementation of the long term strategic vision approved by the City Council. A summary of the City's strategic vision is attached at the end of this letter. The 2016 service levels are fairly consistent with past years with added attention given to infrastructure improvements.

This budget document should be viewed as more than just a collection of financial data. Additionally, it includes information on the City organization, descriptions of programs and services, and a variety of selected measures. Furthermore, the budget is a reflection of the City's plans, policies, procedures and objectives regarding the services to be provided in 2016. The selected measures allow the public to make informed decisions about the value of a service and they will also provide staff with much needed information to provide service in more cost effective manners. These measures also provided guidance to allocate resources during budget development.

As part of the comprehensive budgeting process, the City Management Team prioritized the City's needs and then balanced the allocation of the City's human and financial resources against those needs, incorporating goals set by the City Council. It is our hope we have done so in a manner that meets with the approval of the City Council and the taxpayers served.

Some of the key factors that guided the preparation of this budget were:

- 1) Initiating the goals set out in the long term strategic plan and a reinvestment strategy for the future quality of life in the community;
- 2) Acknowledging the need to ensure adequate reinvestment in the City's transportation infrastructure that allows for safe and efficient traffic flow throughout the community;
- 3) A commitment to continue the highest possible service level with a tax levy comparable to the prior year to pay for existing services;
- 4) A fiscal goal which establishes the relationship between the estimated General Fund unassigned fund balance and the planned General Fund expenditures at no less than 45 percent. Typically the year-end fund balance is at the highest level of the year due to the receipt of the second half of property taxes in December and complying with this goal requires planning to allow for sustainability going forward;
- 5) A comprehensive review of the condition of capital equipment to ensure the most cost-effective replacement schedule is followed;
- 6) A team approach which encourages strategic planning to meet immediate and long-term operational, infrastructure and facility needs;
- 7) A management philosophy which actively supports the implementation of Council policies and goals and recognizes the need to be responsive to changing community conditions and concerns;
- 8) A focus on quality of life enhancements for citizens and stakeholders of the City as well as community reinvestment making Coon Rapids the place where people want to be.

## **TOTAL BUDGET OVERVIEW**

### **REVENUES**

<u>Fund Type</u>	<u>2015 Adopted</u>	<u>2016 Proposed</u>	<u>\$ Change</u>	<u>% Change</u>
General Fund	\$28,547,142	\$29,374,201	\$827,059	2.9%
Special Revenue Funds	2,212,083	2,600,659	388,576	17.6%
Debt Service Funds	5,433,560	4,811,772	(621,788)	(11.4%)
Capital Projects Funds	4,281,443	4,632,873	351,430	8.2%
Enterprise Funds	16,545,596	20,121,570	3,575,974	21.6%
Internal Service Funds	198,000	263,000	65,000	32.8%
Total	\$57,217,824	\$61,804,075	\$4,586,251	8.0%

Total budgeted revenues increased \$4,586,251 or 8.0% from 2015 to 2016. The most significant change was in the Enterprise Funds (\$3,575,974 or 21.6%) primarily due to an added \$3,539,848 in restaurant revenue at Bunker Hills Golf Club that the City formerly rented out. Additional expenses will offset this new revenue. In addition, rate increases in water and sewer rates increase revenue by \$210,745 and \$244,931 respectively. The majority of the increase in the General Fund is in property taxes (\$616,827 or 3.3% over 2015). Debt service revenues decreased due to decreases in state aid and special assessments for street improvement bonds now paid off.

### **EXPENDITURES/EXPENSES**

<u>Fund Type</u>	<u>2015 Adopted</u>	<u>2016 Proposed</u>	<u>\$ Change</u>	<u>% Change</u>
General Fund	\$27,808,891	\$28,739,814	\$930,923	3.3%
Special Revenue Funds	2,028,348	2,323,681	295,333	14.6%
Debt Service Funds	3,083,026	3,338,019	254,993	8.3%
Capital Projects Funds	10,992,614	22,288,839	11,296,225	102.8%
Enterprise Funds	16,271,960	20,381,846	4,109,886	25.3%
Internal Service Funds	1,186,200	919,000	(267,200)	(22.5%)
Total	\$61,371,039	\$77,991,199	\$16,620,160	27.1%

Total budgeted expenditures/expenses increased \$16,620,160 or 27.1% from 2015 to 2016. The most significant increase was in the Capital Projects Funds primarily due to \$14,000,000 anticipated in state aid street construction projects funded by Municipal State Aid (MSA) bonds to be repaid over ten years. This was offset by a reduction of \$4,396,180 in the amount of park improvement projects authorized by the Park Bond referendum. The increase in the Enterprise Funds is mainly due to \$3,648,051 for the restaurant operation at Bunker Hills Golf Club mentioned above. Other significant increases include \$1,075,541 for personal services in the General Fund offset by a \$165,949 reduction in supplies.

Further information on the total budget can be found in the summary section and detailed fund information can be found in the fund sections of this document.

## GENERAL FUND OVERVIEW

The General Fund finances the widest range of essential public services in the budget. Most operations, other than those that operate similar to a private business with revenues generated primarily through customer charges, are included in this fund.

### General Fund Revenues

<u>2015 Budget</u>	<u>2016 Proposed</u>	<u>\$ Change</u>	<u>% Change</u>
\$28,547,142 Adopted	\$29,374,201	\$827,059	2.9%
\$28,624,782 Amended	\$29,374,201	\$749,419	2.6%

The 2016 General Fund revenues total \$29,374,201. This is a 2.9 percent increase of \$827,059 from the 2015 adopted budget of \$28,547,142 and a 2.6 percent increase of \$749,419 over the 2015 budget as amended of \$28,624,782. Revenues from 2007 to 2016 are shown below and reflect an annual increase of about 2.3 percent compounded annually. Property taxes compose 64 percent of the General Fund revenue.

	<u>Revenues Before Transfers</u>	<u>Percent Change Over Prior Year</u>
2007 Actual	23,953,600	4.6%
2008 Actual	24,735,257	3.3%
2009 Actual	25,621,267	3.6%
2010 Actual	25,381,039	(0.9%)
2011 Actual	26,047,126	2.6%
2012 Actual	26,370,912	1.2%
2013 Actual	26,684,846	1.2%
2014 Actual	28,705,277	7.6%
2015 Adopted Budget	28,547,142	(0.6%)
2015 Amended Budget	28,624,782	(0.3%)
2016 Proposed Budget	29,374,201	2.6%

### General Fund Expenditures

<u>2015 Budget</u>	<u>2016 Proposed</u>	<u>\$ Change</u>	<u>% Change</u>
\$27,808,891 Adopted	\$28,739,814	\$930,923	3.3%
\$27,998,651 Amended	\$28,739,814	\$741,163	2.6%

The 2016 General Fund expenditures total \$28,739,814. This is a 3.3 percent increase of \$930,923 from the 2015 adopted budget of \$27,808,891 and a 2.6 percent increase of \$741,163 over the 2015 budget as amended of \$27,998,651. The chart below shows the General Fund expenditures for a ten year period. The increase from 2007 to 2016 is approximately 2.6 percent compounded annually.

	<u>Expenditures Before Transfers</u>	<u>Percent Change Over (Under) Prior Year</u>
2007 Actual	22,793,890	5.2%
2008 Actual	24,153,579	6.0%
2009 Actual	23,143,325	(4.2%)
2010 Actual	23,724,167	2.5%
2011 Actual	23,880,554	0.7%
2012 Actual	24,811,321	3.9%
2013 Actual	25,243,314	1.7%
2014 Actual	26,553,455	5.2%
2015 Adopted Budget	27,808,891	4.7%
2015 Amended Budget	27,998,651	5.4%
2016 Proposed Budget	28,739,814	2.6%

The 2016 General Fund revenues are \$634,387 over expenditures. After transfers in from the Lodging Tax Fund of \$14,000, the Senior Activity Fund of \$16,000, and the Revolving Construction Fund of \$17,000, and transfers out to the Retirement Insurance Fund of \$525,000 and the Compensated Absences Fund of \$153,000, the budget will reflect an increase of \$3,387 in fund balance. The estimated fund balance unassigned and designated for working capital as of December 31, 2016 is \$13,644,736 which is 45 percent of the estimated 2017 expenditures and transfers out.

### **2016 BUDGET HIGHLIGHTS**

The 2016 Budget was prepared anticipating needs for the next year as well as positioning the City for the next two decades. The City Council continually tries to engage the public through neighborhood meetings and surveys to help shape the future direction of the community. The budget incorporates projects and funds striving to meet these goals. The following highlights of the 2016 budget emphasize City Council direction in setting the vision for the City as well as necessary operational activities.

- **Public Safety** – The City of Coon Rapids continues to experience a lowering crime rate. Where the crime rate in 2013 was the lowest it had been since 1980, the continued decline in crime through 2014 has brought the City to now to the lowest crime rate since 1969. The City needs to remain vigilant, however, as national large-city trends may suggest a pending uptick.

The 2016 Police Department budget was prepared with a focus on continuing to reduce the crime rate. The department continues to invest in the training and education of officers and staff to ensure all are highly skilled in the latest crime prevention strategies and in dealing with the most challenging situations the City may face. The department will continue to building on the latest intelligence based policing techniques through the use of the new, county-wide Public Safety Data System (PSDS) whose components came online throughout 2015. The new PSDS system has upgraded the capabilities of dispatch, officer report writing, police records management, and crime analytics. This project is in collaboration with all eleven law enforcement agencies in Anoka County in order to maximize joint resources. Because of this effort, the City will be more efficient with limited resources.

It is the goal of the City's Fire Department to be the best suburban fire department by providing professional and timely emergency service delivery for fires, medical emergencies and other dangerous conditions. To accomplish this, training programs are continuously improved by participating in joint specialty teams in the area as well as utilizing technology. Continuous training will enhance the safety of citizens as well as the safety of the personnel responding to calls. The 2016 Budget includes funds to replace two rescue trucks for \$460,000.

- **Transportation** -- Given the age of the transportation system, complicated by more frequent freeze/thaw cycles, local, county and state aid streets are deteriorating at a faster pace than the replacement cycles of the past. Based on a comprehensive rating of all streets within the City, a three to five year program has been developed that outlines the near future for street maintenance. The rating system is evaluated annually in an effort to most efficiently perform the proper repairs at the most opportune time in order to further extend pavement life cycles. In 2016, the City will continue to carry out its aggressive street maintenance program, reconstructing and rehabilitating nearly 10.64 miles of MSA streets and seal coating approximately 18 to 19 miles. Funds in the amount of \$850,000 have again been included in the 2016 budget to continue the seal coat program, signal

painting and asphalt patching as well as the aggressive street reconstruction program funded by assessments and state aids. The emphasis will be on the reconstruction of state aid streets, where there is the most traffic, for \$14,000,000. The City anticipates issuing state aid bonds to be repaid over ten years with future allocations of state aid funds. The City's tax levy increase of \$130,690 for street infrastructure in 2016 pays for projects built in 2015.

To accomplish the added workload of engineering and monitoring the volume of large street projects, an additional engineering technician added during 2015 has been continued in the 2016 budget eliminating the need for as many consultants and anticipates not replacing future employee retirements.

- **Park Improvements** – In 2013, a referendum passed which contemplated a \$17.4 million dollar bond issue and outlined specific improvements to be upgraded. Funds (\$2,600,000) have been included in the 2016 budget for the improvements outlined in the Park Improvement Fund in addition to the \$6,500,000 completed in 2015. The second full year of tax levy per the referendum has been included in the levy. It is anticipated that \$10,055,000 of park bonds will be issued in 2016/2017 to pay for the remaining parks included in the program.

The 2016 budget includes approximately \$300,000 for park/trail improvements and \$100,000 is planned for the design of the Riverwind Park.

- **Housing/Neighborhoods** – The City has made significant strides over recent years with its neighborhood reinvestment program. In addition to proactive code enforcement, other activities are also working to support the City's housing and neighborhood goals. Proactive efforts are made to assure the integrity of the housing stock and to help maintain stable and safe neighborhoods in the City. The Civil Division in the City Attorney's Office consults with staff to support the ability of the City to govern at the local level and support City Council policy decisions while recognizing individual liberties and privacy. The 2016 Budget provides for the expansion of these efforts to include structure maintenance as well as the conditions in which residents maintain their overall property and yards. Programs are offered to provide incentives to residents and future residents to update the City's housing stock, such as the second phase of the Homes for Generations Program, low interest loans, architectural fee assistance and building permit rebates.

- **Planning/Redevelopment** – The City and HRA will continue to implement redevelopment plans along Coon Rapids Boulevard and market HRA-owned properties to attract development. The City will also continue to collaborate with the Anoka County Regional Rail authority on the sale and development of land around the Riverdale Station for multifamily housing. The City will conduct several economic development marketing initiatives, including participating in the Minnesota Marketing Partners and sponsorship of the Minnesota Commercial Association of Realtors (MNCAR) to promote development in the City. The City will also continue to facilitate business retention and expansion. A revolving loan fund is included in the Housing and Redevelopment Authority Fund to aid commercial ventures involving acquisition and renovation of properties.

- **Citizen Engagement** – In 2015, the City's website was replaced to better enable citizens to access information about the City and transact business on-line. All processes were examined to achieve greater customer service and ease for our citizens. This review will continue into 2016 with improvements to enhance user experiences. Neighborhood meetings are held in the parks to inform citizens of improvements and issues underway in the City and to solicit input on matters of importance to them, allowing City Council and staff to get into the neighborhoods to create an even stronger community feeling. This continues in 2016.

- **Excellence in Government** – Community expectations are attempted to be met in every service area with professionalism and excellence. Given the current and expected future economic condition impacting the City’s ability to continue current service levels, excellence will also be defined by how well the City can demonstrate improved efficiency and effectiveness in the services delivered. Future expectations will demand increased accountability and demonstrated value in how tax dollars are spent. To be successful in this effort, the City’s technology tools need to be kept current and employee training and investment needs to be a priority. Funds have been included to continue this priority.
- **Cable Television** – The Public Communications Fund will continue to make payments on a \$750,000 internal loan originating in 2011 used to purchase of a van to allow broadcasting in high definition. There will be four years left on the loan at the end of 2016. The 2015 budget was amending to include \$950,000 for equipment necessary to update current technology to high definition. During 2016, CTN will begin making payments on an internal loan of \$650,000 to help cover the cost of the high definition technology. This internal load will end in 2025.

### **PERSONNEL**

The 2016 Budget provides for 229 full-time employees, an increase of one full-time position over 2015. The increase is due to the expansion of a part-time recycling position to full-time in 2016.

Retirement Insurance Reserve Fund - Annually funds are transferred from the General Fund to fund anticipated police and fire retirements. In addition to the \$525,000 needed from the General Fund in 2016, interest earnings from the Insurance Reserve Fund in the amount of \$47,000 have been designated to amortize the funding requirements over 30 years.

PERA - City contribution rates to the PERA retirement plan, in accordance with state law, remain at 7.5% for coordinated employees 16.2% for police and fire.

Health Insurance –Health insurance premiums are anticipated to increase 7.5% percent for 2016. Although the City joined a larger group (LOGIS) in 2012, it will be another year before the City’s premiums are determined by the group’s overall claims. The City has been actively promoting healthy lifestyle initiatives to reduce premium increases. The City offers two types of high deductible health insurance plan options, a health reimbursement account (HRA) and a health savings account (HSA).

### **CAPITAL OUTLAY**

Capital outlay items to be purchased directly from the General Fund in 2016 amount to \$239,455. Capital purchases in the Capital Equipment Fund total \$1,174,584 consisting of eight various police vehicles (\$282,731), two 4x4 crew cab fire rescue trucks and a pickup with a pump and water tank for fire suppression (\$518,355), four trailers for the public works department as well as three pickup trucks, one dump truck, one tractor with a sweeper attachment and one mower (\$373,498). Capital purchases in 2016 for the Public Communications Fund total \$47,800. Capital purchases in the Enterprise Funds total \$6,392,051 of which \$3,000,000 is for various water and storm water drainage upgrades in street reconstruction areas, \$1,485,000 is for various well rehabilitation projects, design of new water tower with possible land acquisition, and rehabilitation work on water booster pumps, \$1,200,000 is for various sanitary sewer lining projects, \$256,000 is for a new sewer jet truck, and \$121,000 is for maintenance area fencing, well rehabilitation, and bunker repairs at Bunker Hills golf course. A list of the 2016 capital outlay requests is included in the appendix of this document.



The ten-year capital equipment replacement schedule has again been updated to project future needs. It is anticipated that if the present level of funding is maintained in the Capital Equipment Fund, capital needs will be covered for the next ten years. Obviously, assumptions were made to replacement costs and frequency, which will continually be monitored and updated to assure the vehicle fleet will be maintained in the most cost effective manner.

### **UTILITY RATES AND INFRASTRUCTURE**

Water Utility- The 2016 budget anticipates an increase of ten percent in water rates. However, water rates will be reviewed early in 2016 to determine what actual increase is necessary. Water rates were last increased effective May 1, 2015 to \$1.80 from \$1.70 per 1,000 gallons for the first 20,000 gallons, \$2.20 from \$2.10 for 20,001 to 80,000 gallons and to \$2.40 from \$2.30 for 80,001 gallons and above. Pumping through the first half of 2015 was consistent with 2014 due to the increased rainfall received in both years as compared to years past. Conservation efforts, including the rate structure and water saving devices along with weather patterns have caused water usage generally to decline.

To maintain infrastructure, \$385,000 has been included in the Water Fund for various well rehabilitations as well as \$600,000 for various rehabilitations of booster pumps. Beginning in 2014, the City started replacing water-mains where needed in street reconstruction areas. This budget anticipates \$2,000,000 to replace mains. These mains are depreciated over a 75 year period.

In 2014, the City undertook a Water Master Plan which proposes infrastructure improvements for the next ten years. It anticipates \$10 million in costs which will be re-prioritized annually. Included in this budget is land acquisition of \$500,000 for a new water tower and \$600,000 for the rehabilitation of high service pumps No. 4 and No. 5 as well as the West Booster pump.

Sewer Utility- The 2016 budget reflects an increase of five percent in sewer rates. However, as with water, sewer operating results will be reviewed in early 2016. Rates were last increased July 1, 2014.

Roughly 66 percent of the expenditures in the Sewer Fund are attributable to disposal fees paid to Metropolitan Council Environmental Services (MCES). This increased from 62 percent in 2015. MCES anticipates a five percent budget increase for 2016 which is allocated to the contributing jurisdictions based on corresponding portion of flow for the twelve months ending on June 30 of the previous year. Coon Rapids experienced a six percent increase in flow volume. Therefore, Coon Rapids will pay a higher portion of the MCES budget in 2016.

As mentioned in the Capital Section, the City has again allocated \$1,200,000 for relining sewer lines thereby avoiding line failures or total replacements. This potentially completes the relining depending on bid prices received. Funds in the amount of \$138,000 have also been included in the Sewer Fund to replace control panels and pumps at two lift stations.

Storm Drain Utility- No increase in rates has been included in the 2016 budget to fund storm drainage related expenses. The current rate for a single family residence is \$10.40 per quarter and has not been increased since 2010. As with the other two utilities, operating results will be further reviewed in the early part of 2016 to assure that this fund is operating as anticipated. This fund pays for compliance with the Pollution Control Agency permit requirements related to the City's Municipal Separate Storm Sewer System (MS4) permit and associated Storm Water Pollution Prevention Plan (SWPPP) as well as monitoring, water testing, ditch and catch basin repairs, water quality improvements and street sweeping. Additionally, several projects have been identified to solve localized flooding concerns in neighborhoods that have experienced problems over the past few years with the intense rainfalls that have occurred.

### **CITY GROWTH**

The City of Coon Rapids is essentially fully developed. In 2010, the population was 61,476 with the City nearly fully developed. Although the population of the City has held at that level, the needs of the citizens are changing over time. And, due to the nationwide economy, there is pressure on our citizens. Therefore, demands of the City have increased. The following chart illustrates the growth that has occurred over time.

	<u>1980</u>	<u>2000</u>	<u>2014</u>
Population	35,826	61,607	62,435
Streets (miles)	148.1	215.4	217.0
Cul-de-sacs	160	401	415
Storm Drain (miles)			
Pipe	36.0	90.5	111.1
Ditch	3.2	8.5	8.5
Water Main (miles)	153.2	277.1	300.4
Sanitary Sewer Pipe (miles)	149.0	240.0	249.2
Parks (acres)			
Developed	322	N/A	484.97
Undeveloped	185	N/A	417.07
Police Activities			
Accidents	1,067	2,035	2,063
Crimes Reported	5,910	11,000	5,703
Fire Department Runs	1,173	3,834	4,979
Housing Units	10,731	22,527	24,598

## CITY REAL ESTATE TAXES

The estimated market value of the City is anticipated to increase about 4.4 percent over the prior year due to the rebound in housing prices after the housing crisis that started in 2008. Coon Rapids is nearly fully developed with new development generated by re-development.

The proposed levy was increased \$720,629 from the 2015 levy equating to a tax capacity rate of 44.305. A table of the tax levy by fund is included in the summary section of this document.

Major changes in the tax levy include:

General Fund operations	\$616,826
Street reconstruction	130,690
Ice arena debt service	(2,888)
Capital equipment	(40,348)
Park improvements	16,350

The levy includes \$987,597 to pay the debt service on Coon Rapids Ice Center bonds issued in 2011. This is the sixth year of a 25 year levy requirement to retire the bonds. The debt levies to pay for the City share of street reconstruction increased due to the increased pace of replacing streets in the City. Following is a table showing the increase in market value for various properties and their corresponding anticipated tax capacity values.

### RESIDENTIAL

PROPERTY NUMBER	<u>TAX YEAR MARKET VALUE</u>			<u>TAX YEAR TAX CAPACITY VALUE*</u>		
	2015 EST. MV	2016 EST. MV	% INC (DEC)	2015	2016	% INC (DEC)
1	97,300	98,600	1.34	688	702	2.0
2	150,100	144,000	(4.06)	1,264	1,197	(5.3)
3	187,700	191,300	1.92	1,674	1,713	2.3
4	205,000	204,500	(.2)	1,862	1,857	(.27)
5	273,100	277,600	1.65	2,604	2,653	1.88
6	377,600	375,500	(.56)	3,743	3,721	(.59)

\*after market value exclusion

### COMMERCIAL

PROPERTY NUMBER	<u>TAX YEAR MARKET VALUE</u>			<u>TAX YEAR TAX CAPACITY VALUE</u>		
	2015 EST. MV	2016 EST. MV	% INC (DEC)	2015	2016	% INC (DEC)
7	1,243,300	1,282,100	3.12	24,116	24,892	3.2
8	1,896,500	2,030,400	7.06	37,180	39,858	7.2
9	9,678,700	9,925,000	2.55	192,824	197,750	2.55

The tax impact is still a rough estimate at this time. The tax on commercial properties only includes the City tax, after subtracting the portion of the value that is deducted and taxed at the fiscal disparity revenue sharing rate. The 2016 fiscal disparity rate is not available at this time, so the 2015 rate was used, which may impact the 2016 estimated tax.

PROPERTY NUMBER	2015 ACTUAL CITY TAX	2016 CITY ESTIMATED TAX
1	308	311
2	566	530
3	749	759
4	833	823
5	1,165	1,176
6	1,675	1,648
7*	6,957	7,109
8*	10,726	11,384
9*	55,630	56,479

\*does not include fiscal disparity

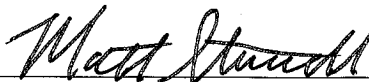
In addition to the City tax, Coon Rapids is proposing to also levy a tax for the Housing and Redevelopment Authority (HRA) for redevelopment activities. Included in this budget is \$725,000, the same level as 2015. According to Minnesota State Statutes, an HRA is allowed to tax up to .0185 percent of the Estimated Market Value.

The median single family residential assessed market value in Coon Rapids is approximately \$168,900 for taxes payable 2016. This includes both homestead and non-homestead properties. Some of the services provided by the City property tax include:

- ❖ 24 hour, 7 days per week police, fire and emergency medical assistance protection
- ❖ Snow/ice control and sweeping of approximately 220 miles of streets
- ❖ Maintenance of 48 parks covering over 850 acres, 45 playgrounds, 68 sports fields and 48 tennis courts
- ❖ Administration of numerous Public Works projects involving streets, sidewalks and tree maintenance
- ❖ Strong and proactive neighborhood stability and reinvestment efforts
- ❖ Fire and crime prevention programs
- ❖ Senior services and programs five days a week
- ❖ Ice arena
- ❖ Professional administration, including financial management, legal services, information technology, records management, elections, human resources, City management, property assessment, building inspection and code enforcement.

### SUMMARY

As in past years, the budget is the product of the collective efforts of the Management Team and numerous City employees. They have worked diligently to ensure tax dollars are spent wisely and essential services are maintained with an eye toward the future. I am appreciative of the commitment, good judgment and expertise each of them contributed to the budget process.

  
 Matt Stemwedel  
 City Manager

**Reader's Notes:**



*Community strength ... for generations*

## **CITY COUNCIL'S STRATEGIC VISION**

### **Transportation**

The City will have an efficient and well maintained system of roads, sidewalks, and trails supported by a comprehensive and connected mass transportation system.

### **Community Development and Redevelopment**

The development of the City will be diversified and sustainable with a growing economic base that supports a high quality of life in neighborhoods and a strong, progressive business sector.

### **Housing/Neighborhoods**

Neighborhoods will be stable, safe, and connected with predominantly owner-occupied and well maintained life cycle housing options.

### **Quality of Life**

Coon Rapids is a community in which people of all generations decide to invest themselves and their resources and communicate their community pride.

### **Civic Involvement**

Residents and businesses are engaged in the community through civic opportunities, partnerships and technology.

### **Community Diversity**

The community embraces diversity by supporting a high quality of life for all residents.

### **Public Safety**

Individuals, neighborhoods, businesses and the community are considered safe with proactive, well-trained and respectful Police Officers and Firefighters ensuring professional and timely administrative and emergency service delivery.

### **Excellence in Government**

The City of Coon Rapids follows a formal strategic direction established and continually monitored by the City Council that is implemented and managed with excellence, operational efficiency and with a long term view of organizational and environmental sustainability.

## GENERAL INFORMATION CONCERNING THE CITY

The City of Coon Rapids, with a population of 62,435 is a northern suburb of the Minneapolis/Saint Paul metropolitan area, situated in southwestern Anoka County. The City's area is approximately 23 square miles (14,400 acres).

### **Governmental Organizations and Services**

Coon Rapids was incorporated as a village in 1952 and became a Home Rule City in 1959. The City operates under a Council/Manager form of government. Effective January 1, 1994, membership of the City Council increased from five to seven members, consisting of the Mayor, five members elected by ward and one member elected at large.

City functions are divided into eight departments including administration, legal, city clerk, finance, community development, police, fire and public works. In 2015, there are 228 full-time employees included in the budget plus 17 part-time employees that work more than 17.5 hours per week (and therefore earn leave benefits). Part-time and seasonal positions in total equal 58.1 full-time equivalents. Citizen involvement includes participation in nine commissions and boards including planning, adjustment and appeal, safety, parks and recreation, arts, charter, historical, civil service and sustainability.

The City provides protective services through its Police Department, comprised of 73 full-time employees and 15 police reserves, and the Fire Department, which has 32 full-time employees and 15 part-time paid-on-call firefighters.

### **Municipal Services**

The City of Coon Rapids City Center houses all City administrative offices, including police and fire administration, and provides community space for seniors and other community groups. The City also maintains an ice arena and a 36-hole golf course which currently hosts the Minnesota State Open.

The City provides municipal water and sewer services to all of the developed areas of the City. Water is supplied by City wells and the City has a storage capacity of 12 million gallons. The sewer lateral system is operated and maintained by the City. Interceptor sewer lines and wastewater treatment plants in the seven-county metropolitan area are under the jurisdiction of the Office of Environmental Services (OES) of the Metropolitan Council. OES finances its operations through user charges based on volume. The City also operates a storm drainage utility to provide funding for programs to protect surface and ground water, and to enhance maintenance programs for storm water facilities.

### **Education**

Coon Rapids is within Anoka-Hennepin Independent School District 11, the largest school district in the State, which has a total enrollment of 37,853 students. Independent School District 11 has seven elementary schools, two middle schools, three alternative schools and one senior high school located within the City of Coon Rapids.

Two private schools are located in the City of Coon Rapids. Epiphany School serves grades K-8 and the Coon Rapids Christian School serves K-12. Total enrollment for the two schools is approximately 560 students.

As of July 1, 1995, the Anoka Technical College became part of a State College and University system, governed by the Minnesota Higher Education Coordinating Board. The Technical College has an estimated enrollment of approximately 2,600.

Anoka-Ramsey Community College is located in the City. The student body consists of approximately 12,500 full and part-time students. The College opened in 1965 and has eight buildings.

### **Medical Facilities**

Mercy Hospital (Allina Health System) is located in Coon Rapids and has 271 general hospital beds and a 44-bed psychiatric care unit. In 2003, an \$18 million cardiac treatment area was added. In 2015, a \$30 million Mother Baby Center was completed. This center features the only Level II special care nursery in the north metro with the capacity to accommodate 3,500 births annually.

Additional medical facilities located in the community include the 99-bed Park River Estates Care Center, the 94-bed Camilia Rose Care Center, the 29-bed Camilia Rose Group Home, the 24-bed Community Living, Inc., a supervised living facility and the 6-bed REM Minnesota Community Services Inc., a supervised living facility.

### **Employment**

Large employers located in the City are:

<u>Employer</u>	<u>Product/Service</u>	<u>Approximate Number of Employees</u>
Mercy Hospital (Allina Health System)	Hospital and Medical care	1,860
Independent School District 11	Elementary & Secondary Education	1,238*
RMS Company	Medical Device Manufacturing	672
Honeywell Aerospace	Commercial Aircraft Flight Systems	600
Anoka-Ramsey Community College	Post-secondary Education	403

\*Includes full-time, part-time and seasonal employees that work in the City.

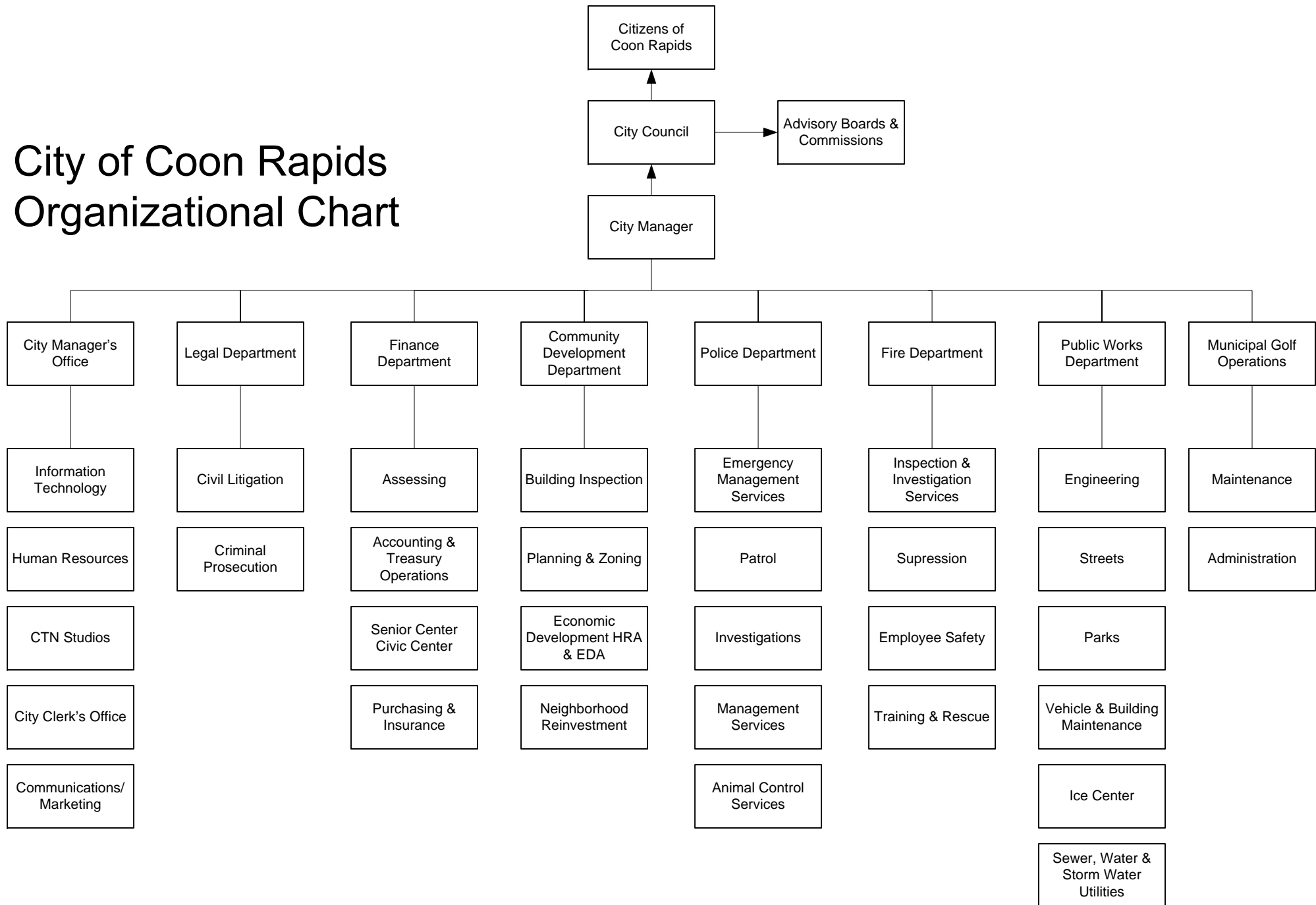
### **Major Taxpayers**

The ten largest taxpayers in the City are:

<u>Taxpayer</u>	<u>Type of Property</u>	<u>Percent of City's Total Net Tax Capacity</u>
DDR MDT Riverdale Village Outer Ring LLC	Commercial	2.15%
DDR MDT Riverdale Village Inner Ring LLC	Commercial	1.84%
Riverdale 2005 LLC	Commercial	1.14%
Inland Riverdale Commons LLC	Commercial	0.98%
Inland Village Ten LLC	Commercial	0.98%
Xcel Energy	Utility	0.95%
GPC Acquisitions LLC	Industrial	0.70%
Target Corporation	Commercial	0.70%
Minnegasco Inc.	Utility	0.64%
Allina Health System	Commercial	<u>0.63%</u>
Total		10.70%



# City of Coon Rapids Organizational Chart



## 2015 DIRECTORY OF ADVISORY BOARDS AND COMMISSIONS

July 2015

### **Planning Commission**

Denise Hosch  
Ray Knoblauch  
Jonathan Lipinski  
Mary Schmolke  
Wayne Schwartz  
Zachary Stephenson  
Julia Stevens  
Grant Fernelius – Staff Liaison

### **Board of Adjustment and Appeals**

Ronald Bradley  
Teri Spano-Madden  
Patricia Thorup  
Aaron Vande Linde - Chair  
Tracy Wigen  
Cheryl Bennett - Staff Liaison  
Melissa Westervelt – Staff Liaison

### **Parks and Recreation Commission**

Tim Arntson - Chair  
Michael Jacobson  
Neal Livermore  
Tim Matsche  
Ryan McAlpine  
Gen Sand  
Valerie Weaver  
Gregg Engle – Staff Liaison  
Ryan Gunderson - Staff Liaison

### **Sustainability Commission**

Chris Backes  
Marcia Baudino  
Ed Dedman  
Stacey Demmer - Chair  
Rebecca Holmlund  
Dave King  
Robert Krahn  
Christy Lamoreaux  
Steven Pedersen  
Colleen Sinclair - Staff Liaison

### **Safety Commission**

Arnie Alderman  
Wayne Baumgart  
Al Hofstedt  
Maurice McKee  
Amit Sirsakar  
Tracy Wigen  
Jeremy Wyttenback  
Ethan Yang  
John Piper - Staff Liaison  
John Urquhart – Staff Liaison

### **Arts Commission**

Cheryl Alberts  
Donna Carson  
Jefferson Fietek  
Mary Ann Kehn – Chair  
John Kocon  
Lewis Peterson  
Charlie Pitts  
Patty Sathre  
Elaine Stulc  
Jim Ulwelling  
Stephanie Lincoln - Staff Liaison

### **Historical Commission**

Jackie Dingley  
Tracy Ekberg  
Lyle Goff  
LuAnn Koskinen  
James Marsolais  
Boo Mills  
Bill Peterson  
Robert Powell – Chair  
Ronald Wendel  
Ned Storla - Staff Liaison

### **Charter Commission**

Elizabeth Dhennin  
Timothy Farmer  
Isla Fichtner  
Milo Hartmann  
Al Hofstedt – Chair  
Caroline LaCoursiere  
Stephanie Masteller  
Maurice McKee  
Glenda Meixell  
Jerry Nelson – Vice Chair  
Jerry Splinter  
Norman Werner  
Dave Brodie - Staff Liaison  
Leah Hattstrom – Staff Liaison

### **Police and Fire Civil Service Commission**

Al Hofstedt – Chair  
Bruce Sanders  
Robert Thistle  
Matt Stemwedel - Staff Liaison

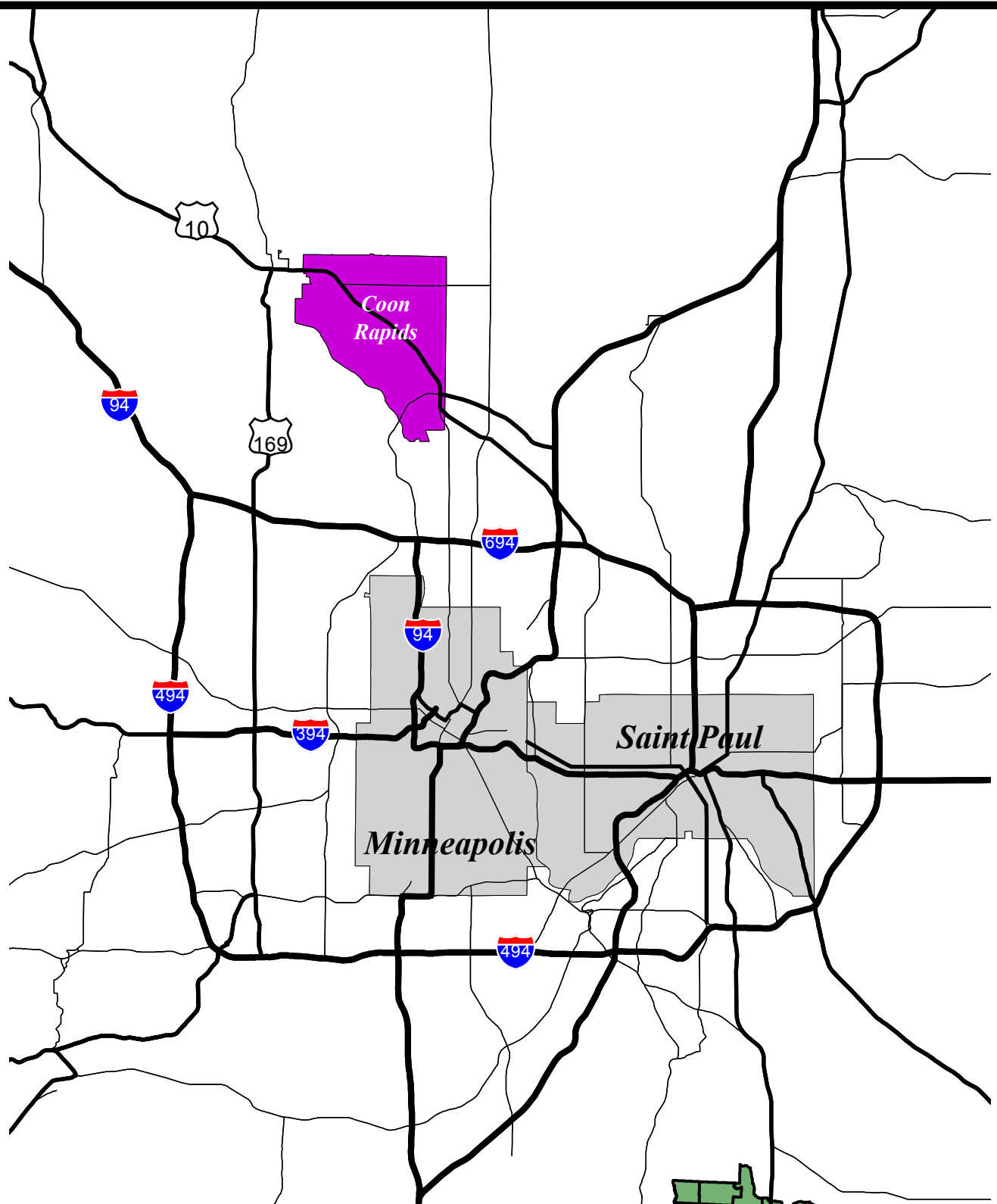
## DEMOGRAPHIC STATISTICS

POPULATION (1)			
YEAR	POPULATION	HOUSING UNITS THROUGH 2014	
1960	15,974	Single family	15,426
1970	30,505	Duplex	95
1975	34,949	Townhouse	2,563
1980	35,826	Quad Home	488
1985	42,870	Mobile Home	238
1990	52,978	Other Attached	1,798
1995	59,688	Apartments	3,620
2000	61,607	Total	24,228
2005	62,983		
2010	61,476		
2014	62,435		

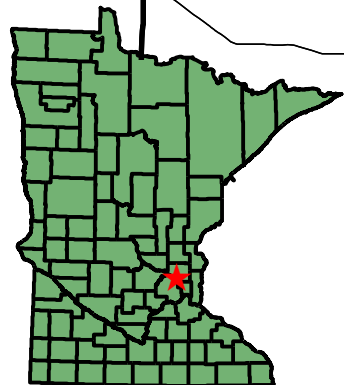
COMPARATIVE PERCENTAGES OF HOUSING UNITS			
Type	1990	2000	2014
Low density	71.0%	66.7%	64.1%
Moderate density	10.5%	16.2%	20.0%
High density	17.0%	16.0%	14.9%
Mobile Homes	1.5%	1.1%	1.0%

HOUSEHOLD SIZE		
Year	People/Household	Source of Estimate
1960	4.30	U.S. Census
1970	4.40	U.S. Census
1980	3.34	U.S. Census
1990	3.00	U.S. Census
2000	2.72	U.S. Census
2010	2.60	U.S. Census

(1) Estimates as prepared by the Metropolitan Council except 1960, 1970, 1980, 1990, 2000 and 2010 which are U.S. Census figures.



*City of Coon Rapids*  
*Minnesota*



## BUDGET DEVELOPMENT PROCESS

### **The Budget Process**

Chapter 1-700 of the City Charter of the City of Coon Rapids sets forth the requirements for preparation of the annual budget. Minnesota Statutes 275 as amended mandates budget approval and certification requirements that are different than the City Charter. Where Minnesota Statutes are in conflict with charter requirements, the Minnesota Statutes prevail. Therefore, the budget must receive preliminary approval by the City Council, along with preliminary approval of the property tax levy resolution, prior to September 1 of each year. Preliminary tax levies must be certified to the County Auditor by September 30.

By September 30<sup>th</sup>, the City Council must select a hearing date and a possible continued hearing date. The final budget and tax levy must be adopted at one of these two hearings (hearings which must be held between November 29<sup>th</sup> and December 20<sup>th</sup>).

The budget is prepared on a fiscal year beginning January 1<sup>st</sup> and ending December 31<sup>st</sup>.

Policies are set by the City Council in one of two ways:

- 1) Policies are initiated by actions of the City Council at its regular Council meetings through adoption of ordinances, resolutions, or motions.
- 2) Policies are also initiated, studied, and reviewed at special work sessions called for that purpose.

The City Manager and City staff address the Council's concerns in the preparation of the budget and evaluate the financial costs of the implementations of these policies and include them into the budget where economically feasible.

In summary, policy issues are identified by the City Council, evaluated, and costed out by the Manager and staff, and returned to the City Council for appropriations if necessary. If no appropriation is necessary, the new policy is implemented immediately.

Each activity manager is given a monthly financial report of expenditures compared to the adopted budget. Activity managers may not exceed appropriations without approval of the City Council.

### **Budgeting for City Operations**

The City is required to account for revenues and expenditures in accordance with generally accepted accounting principles. Because fund accounting is required for financial reporting, the appropriation budgets are organized and presented in a like manner. The summary information section presents a summary of revenues and expenditures of each fund. A brief description of each fund type can be found at the beginning of each section.

Each fund consists of one or more activities. An activity is a cost center for recording charges for services delivered or functions performed. Legal budgetary control is at the expenditure category level within each activity. Expenditure categories consist of personal services, charges and services, supplies, and capital outlay.

### **Basis of Accounting for Budgeting**

The financial reporting and budgeting systems of the City are organized on a fund basis. A fund is a fiscal and accounting entity with a self balancing set of accounts. All funds in the budget were prepared using the following basis of accounting which is consistent with the accounting methods used for financial reporting:

Governmental Funds. All governmental funds are maintained on a modified accrual basis with revenues recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred, except for principal and interest payments on long-term debt and capital expenditures which are recognized as expenditures when due.

Proprietary Funds. Proprietary funds, which include the enterprise and internal service funds, are maintained on the accrual basis. Revenues are recognized in the accounting period in which they are earned and expenses are recognized in the period in which the liability is incurred. The payment of principal on long-term debt in the proprietary funds is not reflected in the budgeted expenses as it is a balance sheet transaction affecting bonds payable and cash. Interest on long-term debt in these funds is budgeted for the period that the payments are covering. Capital items are depreciated over their useful life with the depreciation amounts included in the budgeted expenses.

### **Budget Monitoring and Amendments**

Section 1-700 of the City Charter sets forth the process for monitoring and amending the budget as follows:

Enforcement of the Budget. It shall be the duty of the City Manager to strictly enforce the provisions of the budget. The City Manager shall only approve orders upon the City Treasury for expenditures for which an appropriation has been made in the budget resolution and for which there is sufficient unexpended balance in the appropriated fund after deducting the total past expenditures and the sum of all outstanding orders and encumbrances against such fund. No officer or employee of the City shall place any order or make any purchase except for a purpose and to the amount authorized in the budget resolution. Any obligation incurred by any person in the employ of the City for any purpose not authorized in the budget resolution or for any amount in excess of the amount therein authorized shall be a personal obligation upon the person incurring the expenditure.

Alterations in the Budget. Upon adoption of the budget resolution the Council may increase the amounts fixed in the budget resolution only if and to the extent that the actual revenues exceed the funds available. The Council may at any time, by resolution approved by a majority of its members, reduce the sums appropriated for any purpose by the budget resolution. By a vote of four members, the Council may authorize the transfer of sums from unencumbered balances of appropriations in the budget resolution to other purposes.

By a resolution approved by four members, the Council may authorize the expenditure of other unappropriated funds, known as unencumbered fund balance; provided, however, that if the proposed expenditure for a single purpose exceeds 20 percent of the fund balance, the Council shall, prior to approving the expenditure, conduct a public hearing following published notice given at least 10 days prior to the hearing. The public shall be given the opportunity to be heard at the public hearing.

### **Determination of Revenue Estimates**

The Finance Department is responsible for all revenue estimates contained in the budget proposal. Estimates are arrived at by studying all relevant revenue history along with economic trends and indices when available. Discussion regarding specific revenue sources can be found in the summary information section of the budget.

### **Distribution of Budget Information**

Copies of the proposed budget are typically available to the general public beginning with the second week in August in the offices of the City Manager, City Clerk, and Finance Director. Notices of the public hearings are published in the official City newspaper, the Coon Rapids Herald, along with notices posted in the City Center, the local public library, and the City's website. Citizens are invited to provide written or oral comments at the public hearings.

The County Property Records and Taxation Division is required to notify each property owner of the impact of the proposed tax levy upon each individual parcel of property along with the final budget hearing dates.

**Reader's Notes:**



CITY OF COON RAPIDS, MINNESOTA  
BUDGET CALENDAR  
2016 BUDGET

<u>Date</u>	<u>Task</u>	<u>Responsibility</u>
<b><u>April</u></b> 24	Update and distribute budget forms for personal services	Finance
	Update and distribute activity budget pages and budget forms for services & supplies and capital outlay requests.	
<b><u>April</u></b> 3-30	Prepare budget requests for personal services	Department Heads/ Activity Managers
<b><u>April</u></b> 24 – <b><u>May</u></b> 22	Prepare budget requests for services, supplies and capital outlay. Prioritize increases and capital outlay requests.	Department Heads/ Activity Managers
<b><u>May</u></b> 22	Deadline for updated workload measures to Finance.	Department Heads/ Activity Managers
<b><u>May</u></b> 22	Current year estimates, final services, supplies and capital outlay requests due.	Department Heads/ Activity Managers
<b><u>May</u></b> 22 - <b><u>June</u></b> 12	Compile and prepare documents for Management Team review.	Finance
<b><u>June</u></b> 15-19	Budget requests prioritized and finalized.	City Manager/ Management Team
<b><u>July</u></b> 6 – <b><u>July</u></b> 31	Preparation of final draft of proposed budget.	Finance
<b><u>August</u></b> 5	Distribution of Proposed Budget	Finance

**August**

5	City Council officially receives Proposed Budget and sets workshop dates and times.	City Council
11	City Council work session	City Council/Staff

**September**

15	City to adopt proposed property tax levy.	City Council
30	Proposed public hearing dates and tax levy must be certified to County.	Finance

**November**

8-19	County Treasurer to mail parcel specific truth in taxation notices.	County
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**December**

1	City holds public hearing and adopts Budget and final tax levy.	City Council
29	Deadline for staff to certify tax levy to State and County.	Finance

**January**

29	Adopted budget information sent to newspaper for publication.	Finance
29	State budget form completed.	Finance

**February**

28	Budget award application sent in (Due 90 days after budget adoption)	Finance
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## CITY OF COON RAPIDS, MINNESOTA

### FINANCIAL POLICIES

#### **Fund Balance Policies**

- It is the policy of the City to maintain a General Fund unassigned fund balance that is at least 45% of the upcoming year's expenditures and transfers out. In the General Fund, where expenditures are typically increasing from year to year due to inflationary factors, this policy increases the unassigned fund balance maintained in order to meet the increasing cash flow needs in the upcoming year.
- The unassigned fund balance will be used to meet cash flow needs until the first property tax and state aid payments are received at mid-year and to provide for unanticipated expenditures, revenue shortfalls, and emergency situations which may occur.
- The City shall not use tax anticipation borrowings to cover operating expenses.

#### **Debt Policies**

- The City will only issue long-term debt for capital improvements or projects that cannot be financed from current revenues, fund balances, or retained earnings. Long-term debt will not be used to fund current operations.
- The life of a bond issue shall not exceed the expected life of the improvement or project financed.
- The City will not exceed three percent of the market value of taxable property for general obligation debt per state statutes.
- Where possible, the City will use special assessment or other self-supporting bonds instead of general obligation ad valorem bonds.
- All debt issues will be reviewed at least annually to determine if refinancing or calling of any issue would be financially beneficial.
- The City will consider the impact that financial decisions have on bond ratings and will strive to make decisions which have a positive effect on those ratings.
- A policy of full disclosure on every financial report and bond prospectus will be followed.
- The City complies with arbitrage regulations for both bond proceeds and earnings. Aggressive pay-down of debt is utilized to avoid arbitrage earnings.

#### **Investment Policies**

- Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio.

- Only investments allowed under state statutes will be purchased.
- Investments must be insured or registered under the City's name and held by the City or its agent.
- The investment portfolio shall be designed to be sufficiently liquid to meet all operating requirements that may be reasonably anticipated.
- Before any investment is purchased, consideration will be given to market conditions, composition of current investment holdings, and cash flow needs. The goal of this evaluation will be to maintain diversification of the portfolio, earn a competitive yield, and avoid future cash shortages which could result in the forced sale of an investment in an unfavorable environment.
- Interest earnings will be spread to all funds on a quarterly basis based on month-end cash balances.
- Reports detailing investment transactions, month-end holdings by type and length of investment, and year-to-date yield of the portfolio will be prepared.
- All investment transactions will be reconciled to the accounting system by an individual separate from the investing activity.

#### **Accounting, Auditing and Financial Reporting Policies**

- The City of Coon Rapids will account for transactions and prepare financial reports in accordance with generally accepted governmental accounting principles.
- Internal reports will be generated on a monthly basis for all activity managers and the City Council.
- Financial statements for the Enterprise Funds and a narrative financial discussion for other funds will be presented to the City Council quarterly.
- The City will strive to maintain the Certificate of Achievement for Excellence in Financial Reporting Award presented by the Government Finance Officers Association.
- An annual audit will be performed by an independent auditing firm and will be completed by April following year-end.

#### **Capital Improvement Budget Policies**

- The City will project its equipment replacement and maintenance needs for the next ten years and will update this projection each year. From this projection, a maintenance and replacement schedule will be developed and included in the operating budget. In addition, the City will maintain all its assets at a level adequate to protect the City's capital investment and to minimize future maintenance and replacement costs.
- The City staff will identify the estimated costs and potential funding sources, including the consideration of joint ventures with other cities, for each capital project proposal before it is submitted to the City Council for approval.

- The City will determine the least costly financing method considering the life of the asset.

### **Budget Policies**

- The City will estimate its annual revenue by a conservative and analytical process.
- Whenever user charges and fees are determined to be appropriate and the direct benefits are identifiable, the City will establish and revise annually all user charges and fees at a level related to the cost of providing the service.
- The City will set fees and user charges for each Enterprise Fund, including water, sewer, storm water drainage and golf, at a level which fully supports the total operating and non-operating costs of the fund.
- The City will pay for all current expenditures with current revenues. The City will avoid budgetary procedures that rely on accumulated fund balances to meet current obligations.
- The budget will provide for adequate funding of all retirement systems.
- A budget will be considered balanced when revenues and other financing sources equal expenditures/expenses and other financing uses, and in the case of the General Fund, when an unassigned fund balance of 45% of the upcoming year's expenditures and transfers as described in the Fund Balance Policies section is also met.
- In certain funds (particularly Debt Service and Capital Project funds), revenues and other financing sources may not always equal expenditures and other financing uses in a given year due to the timing of incoming sources and the use of those funds. However, funding requirements throughout the multi-year life of a bond issue, capital project, or similar funding need are to be offset by funding sources over that time period.
- The City will strive to maintain the Distinguished Budget Presentation Award presented by the Government Finance Officers Association.

### **Risk Management Policies**

- The City will maintain a Risk Management Program that will minimize the impact of legal liabilities, natural disasters or other emergencies.
- The City will maintain an active Safety Committee comprised of City employees.
- The City will periodically conduct educational safety and risk avoidance programs, through its Safety Committee and with the participation of its insurers, within its various departments.
- The City will maintain the highest deductible amount, considering the relationship between the cost and the City's ability to sustain the loss. Sufficient funds to cover deductibles will be maintained.



# Summary Information

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- Fund Organization Chart
- Revenue Sources and Assumptions
- Revenue and Expenditure Summaries
- Property Tax Levy

## CITY OF COON RAPIDS, MINNESOTA

### BUDGETED FUND TYPES

#### **GOVERNMENTAL FUNDS**

GENERAL FUND – The General Fund is the primary operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund. The General Fund finances the widest range of essential public services in the city budget. Revenues in this fund are comprised of property taxes, intergovernmental, charges for services, licenses and permits, fines and forfeitures, interest earnings and a variety of other sources. Expenditures in this fund support the primary core of governmental services from administrative, financial and legislative functions to infrastructure maintenance, recreation and public safety services.

SPECIAL REVENUE FUNDS – Special Revenue Funds are used to account for the proceeds of certain specific revenue sources that are restricted to expenditures for specified purposes. They are usually required by statute, charter provision, or local ordinance to finance particular functions or activities of government.

DEBT SERVICE FUNDS – Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general obligation long-term debt principal, interest, and related costs. Repayment of issued debt in the form of principal and interest payments to bond holders is backed up by the full faith and credit of the government unit. Debt for the Enterprise Funds is accounted for directly in those funds.

CAPITAL PROJECTS FUNDS – Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital improvement projects other than those financed by Proprietary Funds. Projects in this category are financed primarily through debt issuance, special assessments, tax levies, tax-increment financing, intergovernmental aids and/or grants and dedicated fees.

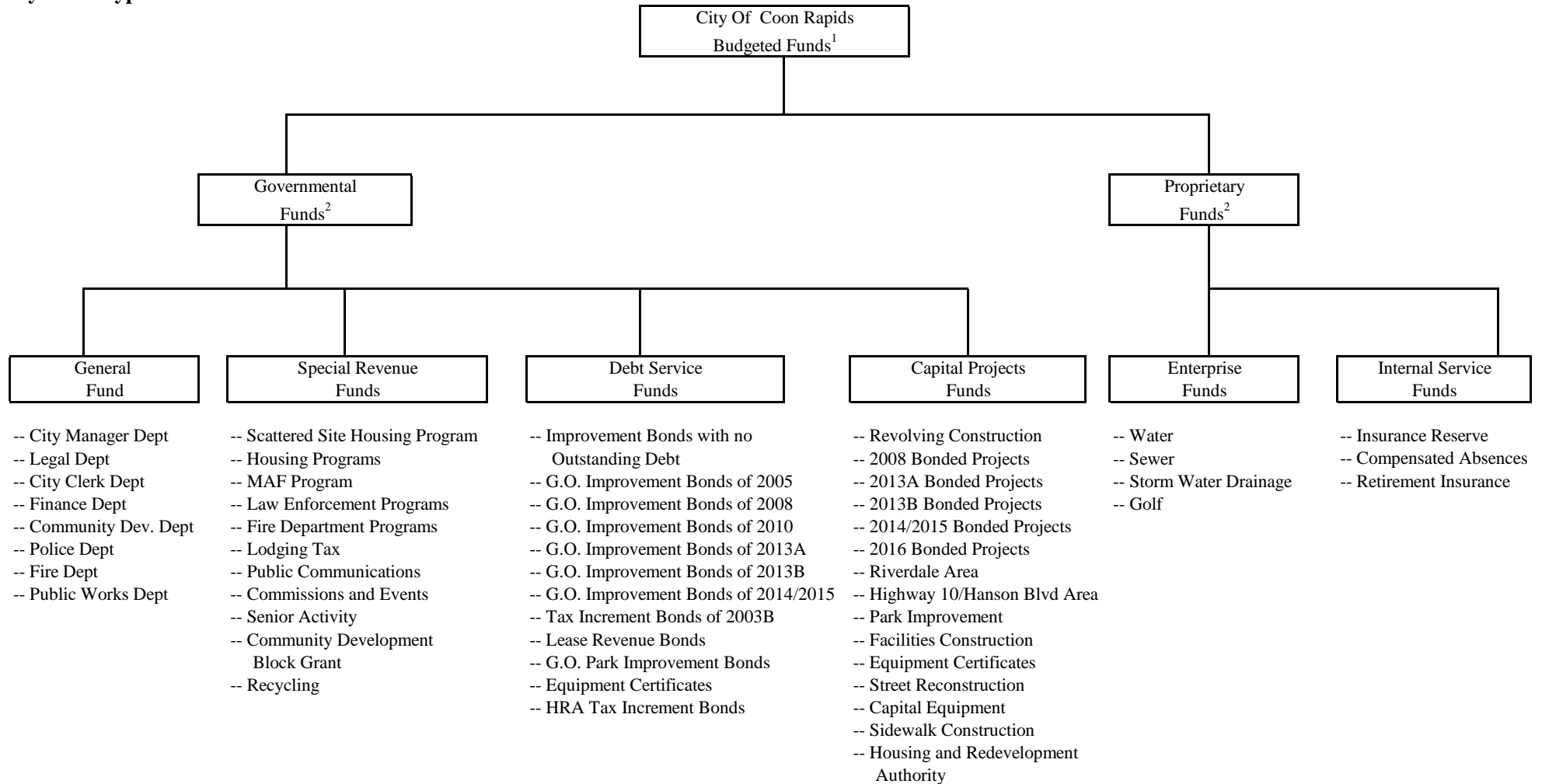
#### **PROPRIETARY FUNDS**

ENTERPRISE FUNDS - Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that the costs (expenses, including depreciation and interest) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

INTERNAL SERVICE FUNDS – Internal Service Funds are used to account for any activity that provides goods or services to other funds or departments of the governmental unit on a cost-reimbursement basis.

# Fund Organization Chart

## By Fund Type



<sup>1</sup>With the exception of the Agency Fund (which accounts for monies held for individuals or businesses until certain conditions are met), all funds included in the annual audited financial statements are budgeted.

<sup>2</sup>The basis of accounting for budgeting for the governmental and proprietary fund types is explained under the Budget Development Process in the Introduction section.



**Reader's Notes:**

CITY OF COON RAPIDS, MINNESOTA  
2016 BUDGET SUMMARY

**REVENUES BY TYPE -- ALL FUNDS**

REVENUE TYPE	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	2016 ADOPTED BUDGET	2015 ADOPTED BUDGET
General Property Taxes	\$ 19,177,680		\$ 3,633,265	\$ 2,895,375			\$ 25,706,320	\$ 24,985,690
Penalties and Interest					\$ 220,000		220,000	225,000
Tax Increment Collections				189,702			189,702	227,600
Special Assessments			1,033,230	392,597			1,425,827	1,502,735
Licenses and Permits	1,687,140						1,687,140	1,829,932
Fines and Forfeitures	320,500						320,500	387,000
Investment Income	221,000	\$ 156,482	145,277	259,409	161,122	\$ 156,000	1,099,290	1,197,691
Intergovernmental Revenues	2,257,504	518,177					2,775,681	2,903,206
Charges for Services	1,919,840				19,554,048		21,473,888	17,944,975
Other Revenues	3,790,537	1,926,000		895,790	186,400	107,000	6,905,727	6,013,995
Total Revenues	<u>\$ 29,374,201</u>	<u>\$ 2,600,659</u>	<u>\$ 4,811,772</u>	<u>\$ 4,632,873</u>	<u>\$ 20,121,570</u>	<u>\$ 263,000</u>	<u>\$ 61,804,075</u>	<u>\$ 57,217,824</u>

**EXPENDITURES BY TYPE -- ALL FUNDS**

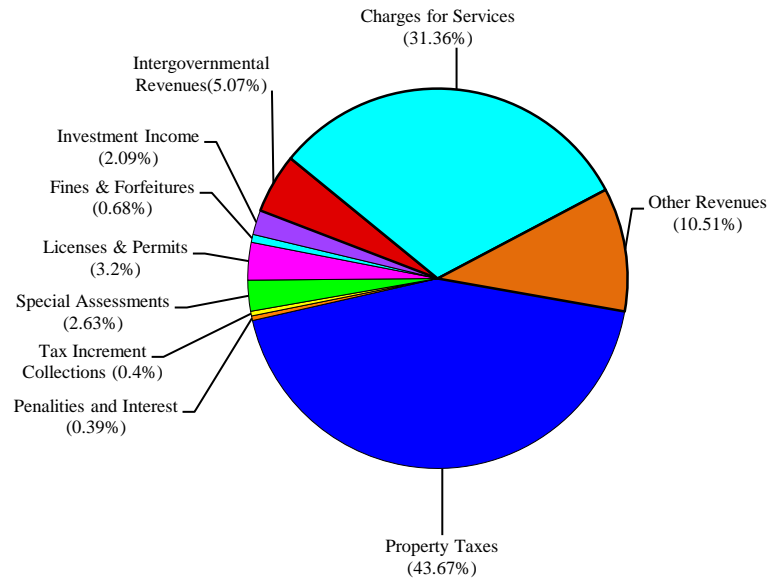
EXPENDITURE TYPE	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	2016 ADOPTED BUDGET	2015 ADOPTED BUDGET
Personal Services	\$ 22,945,278	\$ 794,175		\$ 793,321	\$ 2,736,117	\$ 195,000	\$ 27,463,891	\$ 26,200,519
Contract Labor					1,756,034		1,756,034	
Charges and Services	4,226,887	814,030		1,702,392	4,590,109	724,000	12,057,418	11,413,931
Supplies	1,266,194	57,400			827,351		2,150,945	2,175,293
Disposal Charges					4,369,425		4,369,425	3,972,227
Capital Outlay & Improvements	239,455	59,831		19,710,076	(1)		20,009,362	9,001,182
Depreciation					4,379,116		4,379,116	4,283,615
Principal			\$ 2,240,000		(2)		2,240,000	2,137,517
Interest			1,072,837		620,204		1,693,041	1,415,079
Other	62,000	598,245	25,182	83,050	1,103,490		1,871,967	771,676
Total Expenditures	<u>\$ 28,739,814</u>	<u>\$ 2,323,681</u>	<u>\$ 3,338,019</u>	<u>\$ 22,288,839</u>	<u>\$ 20,381,846</u>	<u>\$ 919,000</u>	<u>\$ 77,991,199</u>	<u>\$ 61,371,039</u>

(1) The payment of capital outlay items in the Enterprise Funds is a balance sheet transaction (increases capital assets and decreases cash) and does not affect expenses at the time of purchase. Capital assets are then depreciated over time and depreciation expense of \$4,379,116 is budgeted for 2016. Capital outlay items to be purchased by the Enterprise Funds in 2016 total \$6,392,051.

(2) The payment of principal in the Enterprise Funds is a balance sheet transaction (decreases bonds payable and cash) and does not affect expenses. Principal payments in the Enterprise Funds will be \$1,855,000 in 2016.

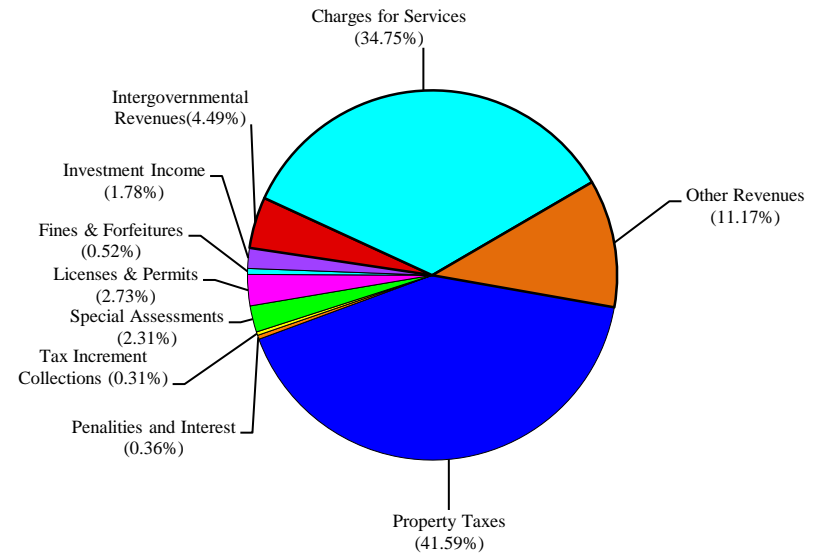
# BUDGET SUMMARY REVENUES BY TYPE - ALL FUNDS

## 2015 BUDGET



Property Taxes	\$24,985,690
Penalties and Interest	225,000
Tax Increment Collections	227,600
Special Assessments	1,502,735
Licenses & Permits	1,829,932
Fines & Forfeitures	387,000
Investment Income	1,197,691
Intergovernmental Revenues	2,903,206
Charges for Services	17,944,975
Other Revenues	6,013,995
<b>Total</b>	<b>\$ 57,217,824</b>

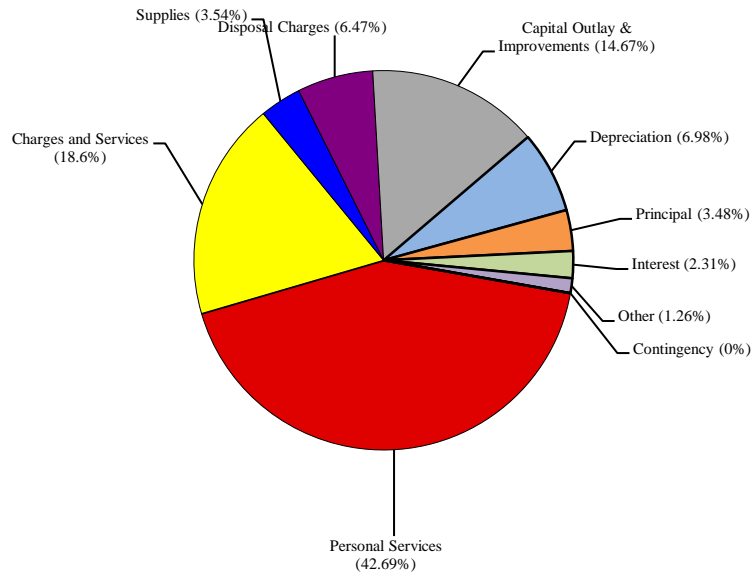
## 2016 BUDGET



Property Taxes	\$ 25,706,320
Penalties and Interest	220,000
Tax Increment Collections	189,702
Special Assessments	1,425,827
Licenses & Permits	1,687,140
Fines & Forfeitures	320,500
Investment Income	1,099,290
Intergovernmental Revenue	2,775,681
Charges for Services	21,473,888
Other Revenues	6,905,727
<b>Total</b>	<b>\$61,804,075</b>

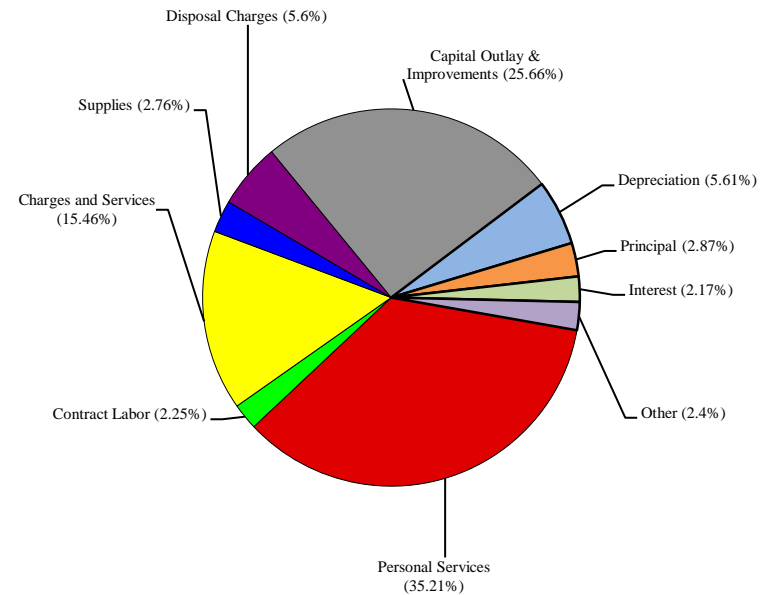
# BUDGET SUMMARY EXPENDITURES BY TYPE - ALL FUNDS

## 2015 BUDGET



Personal Services	\$ 26,200,519
Charges and Services	11,413,931
Supplies	2,175,293
Disposal Charges	3,972,227
Capital Outlay & Improvements	9,001,182
Depreciation	4,283,615
Principal	2,137,517
Interest	1,415,079
Other	771,676
Total	<u><u>\$ 61,371,039</u></u>

## 2016 BUDGET



Personal Services	\$ 27,463,891
Contract Labor	1,756,034
Charges and Services	12,057,418
Supplies	2,150,945
Disposal Charges	4,369,425
Capital Outlay & Improvements	20,009,362
Depreciation	4,379,116
Principal	2,240,000
Interest	1,693,041
Other	1,871,967
Total	<u><u>\$ 77,991,199</u></u>

## CITY OF COON RAPIDS, MINNESOTA

BUDGET SUMMARY  
REVENUES--ALL FUNDS

FUND	2013 ACTUAL	2014 ACTUAL	2015 BUDGET AS AMENDED	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
General Fund	\$ 26,684,846	\$ 28,705,277	\$ 28,624,782	\$ 10,505,485	\$ 28,296,026	\$ 29,374,201
Special Revenue Funds:						
Scattered Site Housing Program Fund	(7,819)	6,176	1,200	964	1,500	1,000
Housing Program Fund	128,882	435,389	280,000	138,123	300,000	390,000
MAF Program Fund	(153,560)	182,819	50,000	21,676	50,000	55,000
Law Enforcement Programs Fund	81,893	57,726	23,900	16,108	48,690	28,800
Fire Department Programs Fund	9,098	10,941	10,150	7,505	10,150	10,175
Lodging Tax Fund	229,574	260,335	210,000	97,616	265,000	265,000
Public Communications Fund	1,024,797	1,110,023	985,447	387,161	1,151,633	1,147,982
Commissions and Events Fund	9,030	11,319	12,250	6,983	12,250	12,225
Senior Activity Fund	124,561	141,687	115,900	78,151	132,900	132,900
Community Development Block Grant Fund	280,469	298,445	283,236		354,106	283,207
Recycling Fund	214,003	299,123	240,000	23,830	274,370	274,370
Total Special Revenue Funds	1,940,928	2,813,983	2,212,083	778,117	2,600,599	2,600,659
Debt Service Funds:						
Improvement Bonds	440,453	530,309	410,469	17,866	408,127	99,239
G.O. Improvement Bonds of 2005	736,426	612,507	545,263	360,430	544,129	148,537
G.O. Improvement Bonds of 2008	254,018	258,180	217,658	54,312	214,726	205,810
G.O. Improvement Bonds of 2010	398,248	392,633	337,350	80,967	328,858	333,367
G.O. Improvement Bonds of 2013A	702,575	600,169	524,215	124,151	463,931	384,364
G.O. Improvement Bonds of 2013B	435,040	419,402	385,584	98,028	379,194	379,144
G.O. Improvement Bonds of 2014/2015		290,344	465,431	487,971	769,166	833,297
Tax Increment Bonds 2003B	(76,016)	104,184	28,370	14,256	29,514	29,957
Lease Revenue Bonds	965,901	1,001,161	1,001,402	358,512	986,830	1,001,297
G.O. Park Improvement Bonds		543,968	1,219,880	441,359	1,207,889	1,221,475
Equipment Certificates	227,305	309,154	241,532	86,723	238,979	175,285
HRA Tax Increment Bonds	(142,752)	204,355	56,406	28,324	28,324	
Total Debt Service Funds	3,941,198	5,266,366	5,433,560	2,152,899	5,599,667	4,811,772

(Continued)

## CITY OF COON RAPIDS, MINNESOTA

BUDGET SUMMARY  
REVENUES--ALL FUNDS

FUND	2013 ACTUAL	2014 ACTUAL	2015 BUDGET AS AMENDED	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Capital Projects Funds:						
Revolving Construction Fund	583,459	2,103,793	341,600	40,282	466,679	869,932
2008 Bonded Projects Fund	1,158					
2013A Bonded Projects Fund	(3,152)					
2013B Bonded Projects Fund	1,575,286	100,502	10,000	2,187	10,000	
2014/2015 Bonded Projects Fund		1,544,662		12,273	3,677,305	1,700
2016 Bonded Projects Fund						
Riverdale Area Fund	(44,948)	66,743	18,366	8,790	18,185	21,535
Highway 10/Hanson Boulevard Fund	1,568					
Park Improvement Fund	350,357	474,302	416,850	(2,079)	390,369	338,603
Facilities Construction Fund	496	146,090	76,035	54,511	110,651	83,305
Equipment Certificate Fund	(15,994)	34,618	(8,789)	(7,261)	(17,031)	(15,990)
Street Reconstruction Fund	1,051,299	1,076,289	998,511	288,168	1,016,372	1,047,606
Capital Equipment Fund	793,343	1,103,713	971,050	349,003	966,534	1,081,328
Sidewalk Construction Fund	138,131	207,841	130,174	48,231	129,424	129,507
Housing & Redevelopment Authority Fund	1,307,511	2,087,559	1,371,861	551,698	1,418,035	1,075,347
Total Capital Projects Funds	5,738,514	8,946,112	4,325,658	1,345,803	8,186,523	4,632,873
Enterprise Funds:						
Water Fund	5,598,226	5,253,198	5,822,000	2,556,137	5,520,569	6,025,830
Sewer Fund	5,725,693	6,522,425	6,368,336	3,120,731	6,250,158	6,613,267
Storm Water Drainage Fund	1,236,520	1,597,641	1,459,302	709,174	1,418,197	1,423,196
Golf Fund	2,615,122	2,762,712	2,902,873	2,385,244	5,546,704	6,059,277
Total Enterprise Funds	15,175,561	16,135,976	16,552,511	8,771,286	18,735,628	20,121,570
Internal Service Funds:						
Insurance Reserve Fund	43,653	382,822	120,500	110,544	141,796	142,000
Compensated Absences	(89,371)	127,690	35,000	17,046	35,000	42,000
Retirement Insurance	(71,388)	155,531	42,500	22,146	65,000	79,000
Total Internal Service Funds	(117,106)	666,043	198,000	149,736	241,796	263,000
Total All Funds	\$ 53,363,941	\$ 62,533,757	\$ 57,346,594	\$ 23,703,326	\$ 63,660,239	\$ 61,804,075

Note: The revenues do not include proceeds from sale of bonds.

## CITY OF COON RAPIDS, MINNESOTA

BUDGET SUMMARY  
EXPENDITURES--ALL FUNDS

FUND	2013 ACTUAL	2014 ACTUAL	2015 BUDGET AS AMENDED	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
General Fund	\$ 25,243,314	\$ 26,553,455	\$ 27,998,651	\$ 12,921,504	\$ 27,263,583	\$ 28,739,814
Special Revenue Funds:						
Scattered Site Housing Program Fund	71,983	57,367	35,000	25,742	60,000	60,000
Housing Program Fund	194,692	446,883	210,000	147,460	360,000	410,000
MAF Program Fund	2,922	390	3,000	320	3,000	3,000
Law Enforcement Programs Fund	74,858	68,539		48,606	79,976	
Fire Department Programs Fund	5,968	11,460	9,500	5,299	9,500	9,500
Lodging Tax Fund	218,200	247,408	199,500	92,820	251,000	251,000
Public Communications Fund	862,096	886,506	1,889,512	1,126,045	1,875,317	916,504
Commissions and Events Fund	12,466	12,022	15,000	10,025	15,000	15,000
Senior Activity Fund	117,463	125,986	100,600	74,547	121,000	101,100
Community Development Block Grant Fund	280,469	298,445	283,236		354,106	283,207
Recycling Fund	236,111	233,068	284,200	180,313	338,921	274,370
Total Special Revenue Funds	2,077,228	2,388,074	3,029,548	1,711,177	3,467,820	2,323,681
Debt Service Funds:						
Improvement Bonds with no Outstanding Debt	30,382	27,133	18,193		18,193	25,182
G.O. Improvement Bonds of 2005	730,800	720,819	651,400	1,514,094	1,514,094	
G.O. Improvement Bonds of 2008	212,542	210,643	174,242	161,072	174,242	168,370
G.O. Improvement Bonds of 2010	351,575	345,675	339,038	318,862	339,038	340,775
G.O. Improvement Bonds of 2013A	33,075	422,750	420,600	392,100	420,600	423,300
G.O. Improvement Bonds of 2013B		52,091	349,900	309,438	349,900	356,725
G.O. Improvement Bonds of 2014/2015			123,000		58,559	590,906
Lease Revenue Bonds	929,266	934,194	938,506	679,347	938,506	936,944
G.O. Park Improvement Bonds						495,817
Equipment Certificates			68,147			
HRA Tax Increment Bonds	244,619					
Total Debt Service Funds	2,532,259	2,713,305	3,083,026	3,374,913	3,813,132	3,338,019

(Continued)

## CITY OF COON RAPIDS, MINNESOTA

BUDGET SUMMARY  
EXPENDITURES--ALL FUNDS

FUND	2013 ACTUAL	2014 ACTUAL	2015 BUDGET AS AMENDED	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Capital Projects Funds:						
Revolving Construction Fund	906,328	1,356,411	300,000	82,834	339,584	1,329,652
2008 Bonded Projects Fund						
2013A Bonded Projects Fund	26,498					
2013B Bonded Projects Fund	4,817,646	58,597				
2014/2015 Bonded Projects Fund	1,954	5,604,868		1,269,018	7,152,697	
2016 Bonded Projects Fund						14,000,000
Riverdale Area Fund	24	60,698		115	115	
Highway 10/Hanson Boulevard Fund	93,926					
Park Improvement Fund	144,719	2,039,538	7,430,198	1,656,846	8,423,535	3,034,018
Facilities Construction Fund	89,020	425,239	633,566	179,335	637,046	294,000
Equipment Certificate Fund		555,316				
Street Reconstruction Fund	971,640	902,299	1,306,184	178,913	1,301,448	1,380,528
Capital Equipment Fund	911,392	1,381,274	972,046	765,868	964,918	1,174,584
Sidewalk Construction Fund	114,177	41,505	250,000	106	250,106	250,000
Housing & Redevelopment Authority Fund	1,798,232	1,272,096	575,923	1,067,653	1,450,695	826,057
Total Capital Projects Funds	9,875,556	13,697,841	11,467,917	5,200,688	20,520,144	22,288,839
Enterprise Funds:						
Water Fund	5,400,330	6,035,765	5,611,795	2,652,817	5,580,738	6,018,885
Sewer Fund	5,974,571	6,186,902	6,395,316	3,053,488	6,128,429	6,666,577
Storm Water Drainage Fund	1,236,475	1,227,908	1,516,510	596,174	1,449,941	1,424,544
Golf Fund	2,729,560	3,178,509	2,755,254	2,773,726	5,987,122	6,271,840
Total Enterprise Funds	15,340,936	16,629,084	16,278,875	9,076,205	19,146,230	20,381,846
Internal Service Funds:						
Insurance Reserve Fund	195,139	1,125,279	155,200	129,082	211,066	168,200
Compensated Absences	147,822	241,453	190,000		190,000	195,000
Retirement Insurance	890,567	539,667	841,000	89,806	537,867	555,800
Total Internal Service Funds	1,233,528	1,906,399	1,186,200	218,888	938,933	919,000
Total All Funds	\$ 56,302,821	\$ 63,888,158	\$ 63,044,217	\$ 32,503,375	\$ 75,149,842	\$ 77,991,199



## CITY OF COON RAPIDS, MINNESOTA

SUMMARY OF CHANGES IN FUND BALANCE  
ALL FUNDS

FUND	ESTIMATED	2016 BUDGET			ESTIMATED	CHANGE IN	
	FUND	REVENUES	EXPENDITURES/ EXPENSES	OTHER FINANCING SOURCES (USES)	FUND	FUND BALANCE*	
	BALANCE (DEFICIT)* 12/31/2015				BALANCE (DEFICIT)* 12/31/2016	\$	%
General Fund (1)	\$ 14,316,349	\$ 29,374,201	\$ 28,739,814	\$ (631,000)	\$ 14,319,736	\$ 3,387	0.0%
Special Revenue Funds:							
Scattered Site Housing Program Fund	268,844	1,000	60,000		209,844	(59,000)	-21.9%
Housing Program Fund	3,248,119	390,000	410,000		3,228,119	(20,000)	-0.6%
MAF Program Fund	3,038,815	55,000	3,000		3,090,815	52,000	1.7%
Law Enforcement Programs Fund	214,816	28,800			243,616	28,800	13.4%
Fire Department Programs Fund	9,614	10,175	9,500		10,289	675	7.0%
Lodging Tax Fund		265,000	251,000	(14,000)			
Public Communications Fund	(597,624)	1,147,982	916,504		(366,146)	231,478	-38.7%
Commissions and Events Fund	12,793	12,225	15,000		10,018	(2,775)	-21.7%
Senior Activity Fund	54,396	132,900	101,100	(16,000)	70,196	15,800	29.0%
Community Development Block Grant Fund		283,207	283,207				
Recycling Fund		274,370	274,370				
Total Special Revenue Funds	6,249,773	2,600,659	2,323,681	(30,000)	6,496,751	246,978	4.0%
Debt Service Funds:							
Improvement Bonds	1,171,282	99,239	25,182	18,863	1,264,202	92,920	7.9%
G.O. Improvement Bonds of 2005	362,100	148,537			510,637	148,537	41.0%
G.O. Improvement Bonds of 2008	203,435	205,810	168,370	(18,863)	222,012	18,577	9.1%
G.O. Improvement Bonds of 2010	713,514	333,367	340,775		706,106	(7,408)	-1.0%
G.O. Improvement Bonds of 2013A	1,138,425	384,364	423,300		1,099,489	(38,936)	-3.4%
G.O. Improvement Bonds of 2013B	403,369	379,144	356,725		425,788	22,419	5.6%
G.O. Improvement Bonds of 2014/2015	744,961	833,297	590,906		987,352	242,391	32.5%
Tax Increment Bonds 2003B	1,997,104	29,957			2,027,061	29,957	1.5%
Lease Revenue Bonds	786,221	1,001,297	936,944		850,574	64,353	8.2%
G.O. Park Improvement Bonds	601,857	1,221,475	495,817	(900,000)	427,515	(174,342)	-29.0%
Equipment Certificates	16,265	175,285		(175,000)	16,550	285	1.8%
HRA Tax Increment Bonds							
Total Debt Service Funds	8,138,533	4,811,772	3,338,019	(1,075,000)	8,537,286	398,753	4.9%

(Continued)

CITY OF COON RAPIDS, MINNESOTA  
SUMMARY OF CHANGES IN FUND BALANCE  
ALL FUNDS

FUND	ESTIMATED FUND BALANCE (DEFICIT)* 12/31/2015	2015 BUDGET			ESTIMATED FUND BALANCE (DEFICIT)* 12/31/2016	CHANGE IN FUND BALANCE*	
		REVENUES	EXPENDITURES/ EXPENSES	OTHER FINANCING SOURCES (USES)		\$	%
Capital Projects Funds:							
Revolving Construction Fund	9,689,585	869,932	1,329,652	356,035	9,585,900	(103,685)	-1.1%
2008 Bonded Projects Fund							
2013A Bonded Projects Fund							
2013B Bonded Projects Fund							
2014/2015 Bonded Projects Fund	735,798	1,700			737,498	1,700	0.2%
2016 Bonded Projects Fund			14,000,000	14,000,000			
Riverdale Area Fund	1,230,447	21,535			1,251,982	21,535	1.8%
Highway 10/Hanson Boulevard Fund							
Park Improvement Fund	(1,354,302)	338,603	3,034,018	4,575,000	525,283	1,879,585	-138.8%
Facilities Construction Fund (1)	791,597	83,305	294,000		580,902	(210,695)	-26.6%
Equipment Certificate Fund	(913,722)	(15,990)		175,000	(754,712)	159,010	17.4%
Street Reconstruction Fund	1,359,038	1,047,606	1,380,528	387,000	1,413,116	54,078	-4.0%
Capital Equipment Fund	1,192,895	1,081,328	1,174,584		1,099,639	(93,256)	-7.8%
Sidewalk Construction Fund	257,569	129,507	250,000		137,076	(120,493)	-46.8%
Housing & Redevelopment Authority Fund (1)	21,844,207	1,075,347	826,057	(760,035)	21,333,462	(510,745)	-2.3%
Total Capital Projects Funds	34,833,112	4,632,873	22,288,839	18,733,000	35,910,146	1,077,034	3.1%
Enterprise Funds:							
Water Fund (1)	45,317,921	6,025,830	6,018,885		45,324,866	6,945	0.0%
Sewer Fund (1)	38,171,481	6,613,267	6,666,577		38,118,171	(53,310)	-0.1%
Storm Water Drainage Fund (1)	14,273,590	1,423,196	1,424,544		14,272,242	(1,348)	0.0%
Golf Fund (1)	6,802,645	6,059,277	6,271,840		6,590,082	(212,563)	-3.1%
Total Enterprise Funds	104,565,637 *	20,121,570	20,381,846		104,305,361 *	(260,276) *	-0.2%
Internal Service Funds:							
Insurance Reserve Fund	3,023,096	142,000	168,200	(47,000)	2,949,896	(73,200) *	-2.4%
Compensated Absences		42,000	195,000	153,000			
Retirement Insurance	(379,236)	79,000	555,800	572,000	(284,036)	95,200	-25.1%
Total Internal Service Funds	2,643,860 *	263,000	919,000	678,000	2,665,860 *	22,000	0.8%
Total All Funds	\$ 170,747,264	\$ 61,804,075	\$ 77,991,199	\$ 17,675,000	\$ 172,235,140	\$ 1,487,876	0.9%

\*Net assets for Enterprise and Internal Service Funds.

(1) This is a major fund for financial reporting purposes. A major fund is defined as a fund whose revenues, expenditures/expenses, assets, or liabilities are at least 10% of the corresponding total for all funds of that type and at least 5% of the corresponding total for all governmental and enterprise funds combined.

**Significant Changes in Fund Balance:**

Significant changes are defined as increases or decreases of more than 10% for any major fund or the nonmajor funds in aggregate. The Facilities Construction Fund will have a decrease in fund balance of \$210,695 or 26.6%. This decrease is primarily due to \$294,000 in various building repairs and improvements as detailed in the Facilities Construction Fund budget in the Capital Projects Fund section of this document. The other major funds will each have a change of less than 10%. The nonmajor funds in aggregate will have an increase in fund balance of \$2,466,205 or 8.4%.

## CITY OF COON RAPIDS, MINNESOTA

2016 SUMMARY BUDGET STATEMENT  
ALL FUND TYPES

	GOVERNMENTAL FUND TYPES				PROPRIETARY FUND TYPES		TOTALS (MEMORANDUM ONLY)		
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	INTERNAL SERVICE	2016	2015	2014 ACTUAL
							ADOPTED BUDGET	ADOPTED BUDGET	
Revenues:									
General Property Tax	\$ 19,177,680		\$ 3,633,265	\$ 2,895,375			\$ 25,706,320	\$ 24,985,690	\$ 23,407,167
Penalties and Interest					\$ 220,000		220,000	225,000	219,488
Tax Increment Collections				189,702			189,702	227,600	560,830
Special Assessments			1,033,230	392,597			1,425,827	1,502,735	2,222,150
Licenses & Permits	1,687,140						1,687,140	1,829,932	1,753,373
Fines & Forfeitures	320,500						320,500	387,000	287,596
Investment Income	221,000	\$ 156,482	145,277	259,409	161,122	\$ 156,000	1,099,290	1,197,691	4,019,767 (1)
Intergovernmental Revenues	2,257,504	518,177					2,775,681	2,903,206	5,749,519 (2)
Charges for Services	1,919,840				19,554,048		21,473,888 (3)	17,944,975	17,295,211
Other Revenues	3,790,537	1,926,000		895,790	186,400	107,000	6,905,727	6,013,995	7,015,646
Total Revenues	29,374,201	2,600,659	4,811,772	4,632,873	20,121,570	263,000	61,804,075	57,217,824	62,530,747
Expenditures:									
General Government	4,182,978	1,182,504		294,000			5,659,482	5,451,544	5,354,879
Public Safety	14,711,314	9,500		801,086			15,521,900	14,802,048	14,146,856
Community Services	579,136	101,100					680,236	588,765	607,968
Community Development	2,023,193	756,207		826,057			3,605,457	3,213,487	3,357,296
Maintenance Services	7,243,193	274,370		373,498			7,891,061	7,487,627	8,124,890
Contingency									
Project Costs			25,182	19,994,198			20,019,380 (4)	9,304,575	11,044,471
Water Fund Operations					5,642,127		5,642,127	5,326,629	5,708,977
Sewer Fund Operations					6,666,577		6,666,577	6,395,316	6,186,902
Storm Water Drainage Operations					1,408,882		1,408,882	1,516,510	1,221,187
Golf Course Fund Operations					6,044,056		6,044,056 (5)	2,545,742	2,962,852
Insurance Reserve Operations						168,200	168,200	155,200	1,125,279 (6)
Compensated Absences						195,000	195,000	190,000	241,453
Retirement Insurance						555,800	555,800	841,000	539,667
Debt Service:									
Principal Retirement			2,240,000		(7)		2,240,000	2,137,517	1,875,000
Interest & Other Charges			1,072,837		620,204		1,693,041	1,415,079	1,387,471
Total Expenditures	28,739,814	2,323,681	3,338,019	22,288,839	20,381,846	919,000	77,991,199	61,371,039	63,885,148
Excess (Deficiency) of Revenues Over Expenditures	634,387	276,978	1,473,753	(17,655,966)	(260,276)	(656,000)	(16,187,124)	(4,153,215)	(1,354,401)
Other Financing Sources (Uses):									
Bond proceeds				17,675,000			17,675,000 (4)	6,700,000	4,169,274
Operating transfers in (out)	(631,000)	(30,000)	(1,075,000)	1,058,000		678,000			
Total Other Financing Sources (Uses)	(631,000)	(30,000)	(1,075,000)	18,733,000		678,000	17,675,000	6,700,000	4,169,274
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Sources (Uses)	3,387	246,978	398,753	1,077,034	(260,276)	22,000	1,487,876	2,546,785	2,814,873
Fund Equity at Beginning of Year	14,316,349	6,249,773	8,138,533	34,833,112	104,565,637	2,643,860	170,747,264	172,380,588	170,662,929
Fund Equity at End of Year	\$ 14,319,736	\$ 6,496,751	\$ 8,537,286	\$ 35,910,146	\$ 104,305,361	\$ 2,665,860	\$ 172,235,140	\$ 174,927,373	\$ 173,477,802

(1) Investment income in 2014 includes an increase of \$2,917,046 for the change in the fair value of investments held.

(2) Intergovernmental revenues in 2014 include state aid payments of \$3,164,750 for street reconstruction.

(3) Charges for services in 2016 includes \$3,539,848 for restaurant revenue as a result of the operation converting over to the city rather than being rented out.

(4) Project costs in 2016 include \$14,000,000 for street reconstruction which will be funded with bond proceeds.

(5) Golf Course operations in 2016 includes \$3,648,051 for restaurant expenses as a result of the operation converting over to the city rather than being rented out.

(6) Insurance Reserve operations in 2014 included \$861,259 for workers compensation retroactive premium payments.

(7) The issuance of debt and payment of principal in the Enterprise Funds are balance sheet transactions and do not affect the above statement. Increases or decreases to bonds payable are offset by changes in cash resulting in no change to fund equity. No new debt is included in the 2016 budget for the Enterprise Funds and principal payments will be \$1,855,000 in 2016.

CITY OF COON RAPIDS, MINNESOTA

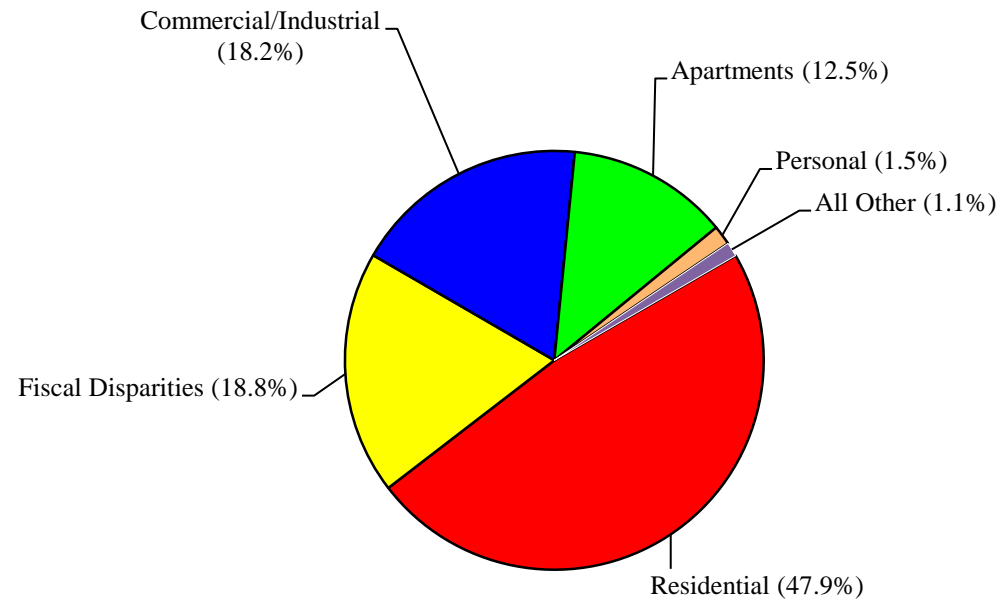
2016 BUDGET SUMMARY  
EXPENDITURES BY DEPARTMENT AND FUND TYPE

DEPARTMENT	GOVERNMENTAL FUND TYPES				PROPRIETARY FUND TYPES		TOTALS	
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	INTERNAL SERVICE	2016 BUDGET	2015 BUDGET
Administration	\$ 1,987,124	\$ 1,167,504		\$ 250,000		\$ 15,965	\$ 3,420,593	\$ 3,444,961
Legal	858,025					9,579	867,604	839,168
City Clerk	427,179	15,000				1,596	443,775	301,530
Finance	2,010,124	101,100			\$ 350,386	24,938	2,486,548	2,408,015
Community Development	2,023,193	756,207		826,057		16,982	3,622,439	3,231,519
Police	9,589,966			282,731		508,955	10,381,652	10,136,064
Fire	4,558,520	9,500		532,355		266,043	5,366,418	5,140,471
Public Works	7,285,683	274,370	\$ 1,098,019	20,397,696	13,759,620	68,396	42,883,784	30,976,540
Golf					6,271,840	6,546	6,278,386	2,755,254
Principal			2,240,000 (1)		(2)		2,240,000	2,137,517
Total Expenditures/Expenses	<u>\$ 28,739,814</u>	<u>\$ 2,323,681</u>	<u>\$ 3,338,019</u>	<u>\$ 22,288,839</u>	<u>\$ 20,381,846</u>	<u>\$ 919,000</u>	<u>\$ 77,991,199</u>	<u>\$ 61,371,039</u>

(1) Interest on debt is allocated to the departments, however, principal in the governmental funds is not allocated since the related projects (for which the principal portion of the debt was issued) were budgeted and expended in prior years.

(2) The issuance of debt and payment of principal in the Enterprise Funds are balance sheet transactions and do not affect the above statement. Increases or decreases to bonds payable are offset by changes in cash resulting in no change to fund equity. No new debt is included in the 2016 budget for the Enterprise Funds and principal payments will be \$1,855,000 in 2016.

## SOURCE OF 2015 PROPERTY TAXES



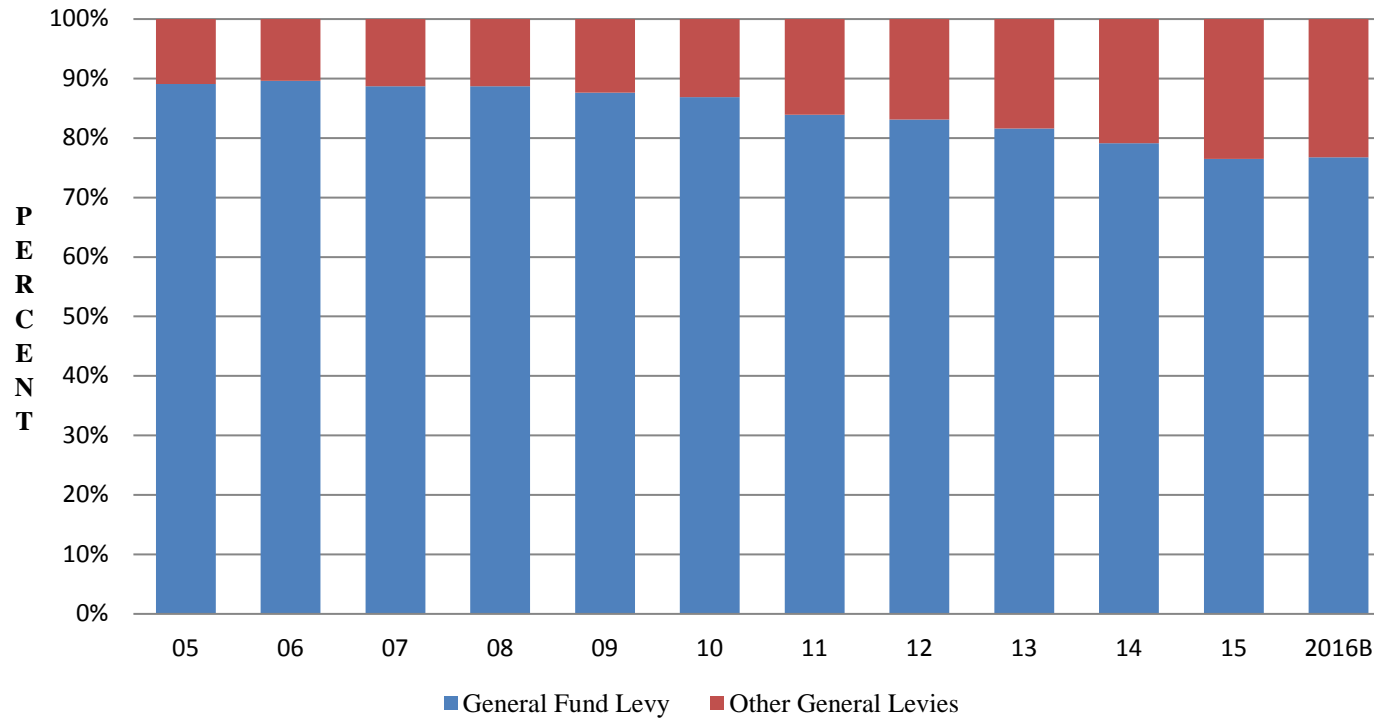
In 2015, \$24,260,690 was levied to Coon Rapids properties for City tax levies of which distribution from fiscal disparities to taxpayers in Coon Rapids amounted to \$5,133,785.

## CITY OF COON RAPIDS, MINNESOTA

## PROPERTY TAX LEVY

	2013	2014	2015	2016
10000 - General Fund	\$ 18,302,200	\$ 18,097,916	\$ 18,560,853	\$ 19,177,679
Debt Service Funds				
31910 - Special Assessment against City property	30,000	30,000	20,000	20,000
32030 - G.O. Bonds of 2005	119,800			
32060 - G.O. Bonds of 2008	152,300	150,370	144,280	153,788
32090 - G.O. Bonds of 2010	187,500	189,750	189,750	192,494
32110 - G.O. Bonds of 2013A	425,000	200,570	263,510	188,388
32140 - G.O. Bonds of 2013B		206,326	207,215	203,645
32140 - G.O. Bonds of 2014			327,500	300,555
32150 - G.O. Bonds of 2015				200,855
44000 - EDA Lease Revenue Bonds	986,678	990,878	990,485	987,597
45000 - G.O. Park Improvement Bonds		540,916	1,211,847	1,210,943
47000 - Equipment Certificates of 2010	132,300	132,300	66,150	
47000 - Equipment Certificates of 2012	100,000	100,000	100,000	100,000
47000 - Equipment Certificates of 2014		75,000	75,000	75,000
Total Debt Service	2,133,578	2,616,110	3,595,737	3,633,265
Capital Projects Funds				
61000 - Park Improvement Fund	325,000	335,000	345,050	362,303
64000 - Street Reconstruction Fund	773,000	800,000	774,000	797,220
65000 - Capital Equipment Fund	817,800	835,000	860,050	885,852
67000 - Sidewalk Improvement Fund	75,000	195,000	125,000	125,000
Total Capital Projects	1,990,800	2,165,000	2,104,100	2,170,375
<b>Total City Levy</b>	22,426,578	22,879,026	24,260,690	24,981,319
69000 - HRA Levy	728,796	700,000	725,000	725,000
<b>Total Levy</b>	23,155,374	23,579,026	24,985,690	25,706,319
Tax Capacity Rate	48.835	47.508	44.655	44.305
<b>Total City Levy</b>	22,426,578	22,879,026	24,260,690	24,981,319
<b>LGA</b>		934,354	1,074,756	1,118,313
<b>Total Levy and LGA</b>	22,426,578	23,813,380	25,335,446	26,099,632

## GENERAL PROPERTY TAX LEVY



The above graph includes the general levy only and does not include special district levies or the HRA levy. For 2016, the total general levy is \$24,981,319 of which \$19,177,679 (76.8%) is for the General Fund and \$5,803,640 (23.2%) is for other funds.

COMPARISON OF CITY PROPERTY TAX LEVIES  
TAX RATES AND VALUATION

<u>Year</u>	<u>Property Tax Levy (1)</u>				<u>Net Tax Capacity (2)</u>	<u>Tax Rate</u>	
	<u>General Fund</u>	<u>Other Funds</u>	<u>Total</u>				
2005	14,018,020	1,716,980	15,735,000	(3)	44,343,761	30.328	
2006	15,433,322	1,786,525	17,219,847	(3)	48,941,546	30.586	
2007	16,557,500	2,110,163	18,667,663	(3)	52,766,903	30.526	
2008	17,718,730	2,255,670	19,974,400	(3)	55,311,107	30.731	
2009	18,552,896	2,619,966	21,172,862	(3)	54,627,289	32.706	
2010	18,513,382	2,793,480	21,306,862	(3)	50,905,778	34.468	
2011	18,464,188	3,537,133	22,001,321	(3)	46,084,282	38.951	
2012	17,839,056	3,630,297	21,469,353	(4)	40,149,484	(5)	42.824
2013	18,302,200	4,124,378	22,426,578	(4)	36,683,154	(5)	48.835
2014	18,097,916	4,781,110	22,879,026	(4)	37,256,659	(5)	47.508 (6)
2015	18,560,853	5,699,837	24,260,690	(4)	42,824,804	(5)	44.655 (6)
2016	19,177,679	5,803,640	24,981,319	(4)	45,141,878	(5)	44.305 (6)

(1) For all City purposes. Does not include HRA Levy or special districts.

(2) After Fiscal Disparities and Tax Increment Adjustments.

(3) Market Value Homestead Credit Aid (MVHC) (new in 2002) is included in the levy amount since it is included in calculating the tax rate.

(4) No longer includes MVHC.

(5) Value reduced for Market Value exclusion adopted by the State of Minnesota beginning payable 2012.

(6) Includes park bond referendum



**Reader's Notes:**



# General Fund

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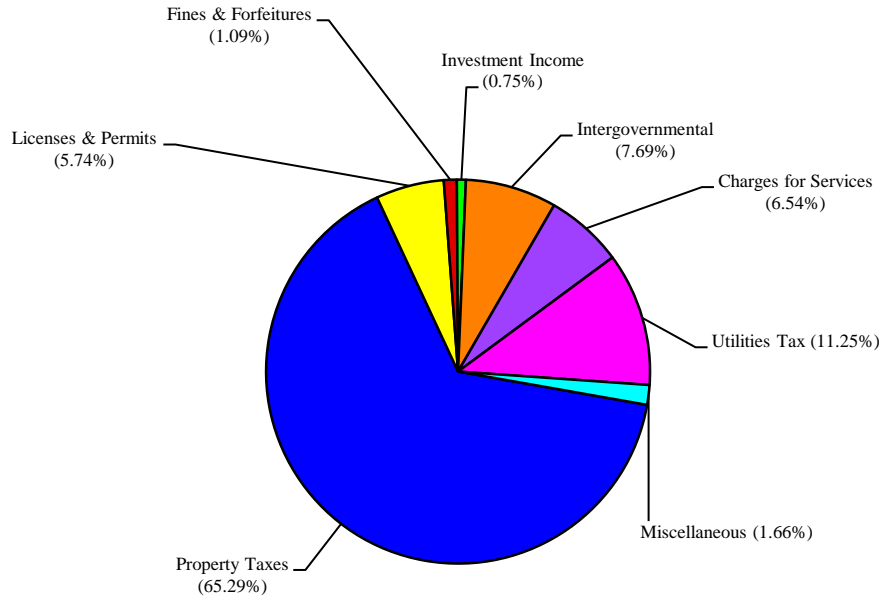
- The General Fund finances the widest range of essential public services in the city budget. Revenues in this fund are comprised of property taxes, intergovernmental transfers, charges for services, licenses and permits, fines and forfeitures, interest earnings and a variety of other sources. Expenditures in this fund support the primary core of governmental services from administrative, financial and legislative functions to infrastructure maintenance, recreation and public safety services.

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**Reader's Notes:**

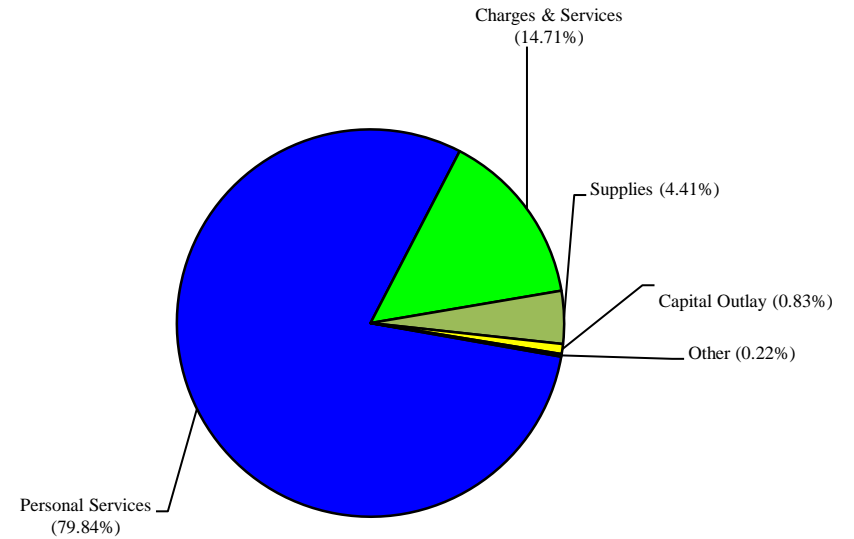
GENERAL FUND  
2016 BUDGET

**Revenues by Source**



Property Taxes	\$ 19,177,680
Licenses & Permits	1,687,140
Fines & Forfeitures	320,500
Investment Income	221,000
Intergovernmental	2,257,504
Charges for Services	1,919,840
Utilities Tax	3,303,137
Miscellaneous	487,400
<b>Total</b>	<b>\$ 29,374,201</b>

**Expenditures by Use**



Personal Services	\$ 22,945,278
Charges & Services	4,226,887
Supplies	1,266,194
Capital Outlay	239,455
Other	62,000
<b>Total</b>	<b>\$28,739,814</b>

CITY OF COON RAPIDS, MINNESOTA

GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET AS AMENDED	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Revenues:						
General property taxes	\$ 18,075,070	\$ 17,970,504	\$ 18,560,853	\$ 6,686,974	\$ 18,375,244	\$ 19,177,680
Licenses and permits	1,833,910	1,753,373	1,829,932	841,619	1,630,270	1,687,140
Fines and forfeitures	334,526	287,596	387,000	153,769	320,500	320,500
Investment income	(367,948)	609,201	178,000	83,180	189,000	221,000
Intergovernmental	990,065	1,920,785	2,122,210	200,268	2,128,264	2,257,504
Charges for services	2,087,697	2,108,112	1,936,800	764,420	1,888,715	1,919,840
Utilities Tax	3,261,517	3,560,820	3,143,137	1,528,597	3,278,137	3,303,137
Miscellaneous	470,009	494,886	466,850	246,658	485,896	487,400
Total Revenues	26,684,846	28,705,277	28,624,782	10,505,485	28,296,026	29,374,201
Expenditures:						
General government	3,522,637	3,704,303	4,061,064	1,813,131	3,954,511	4,182,978
Public safety	12,935,777	13,675,433	14,316,452	6,869,322	13,972,883	14,711,314
Community services	456,129	481,982	488,165	175,836	576,341	579,136
Community development	1,715,769	1,786,755	2,045,044	877,654	1,879,143	2,023,193
Maintenance services	6,613,002	6,904,982	7,087,926	3,185,561	6,880,705	7,243,193
Total Expenditures	25,243,314	26,553,455	27,998,651	12,921,504	27,263,583	28,739,814
Excess (Deficiency) of Revenues over Expenditures	1,441,532	2,151,822	626,131	(2,416,019)	1,032,443	634,387
Other Financing Sources (Uses):						
Transfer in from Lodging Tax Fund	11,374	12,927	10,500		14,000	14,000
Transfer in from Senior Activity Fund	15,380	16,000	16,000		16,000	16,000
Transfer in from Revolving Construction Fund			16,685		16,685	17,000
Transfer in from Park Improvement Fund	36,139					
Transfer in from Insurance Reserve Fund	10,000	19,000	10,000		10,000	
Transfer out to Facility Construction Fund	(250,000)	(1,100,000)				
Transfer out to Compensated Absences Fund	(233,544)	(109,529)	(155,000)		(155,000)	(153,000)
Transfer out to Retirement Insurance Fund	(441,000)	(540,471)	(525,000)		(525,000)	(525,000)
Total Other Financing Sources (Uses)	(851,651)	(1,702,073)	(626,815)		(623,315)	(631,000)
Net Change in Fund Balances	589,881	449,749	(684)	(2,416,019)	409,128	3,387
Fund Balance at Beginning of Year	12,867,591	13,457,472	13,802,905	13,907,221	13,907,221	14,316,349
Fund Balance at End of Year	\$ 13,457,472	\$ 13,907,221	\$ 13,802,221	\$ 11,491,202	\$ 14,316,349	\$ 14,319,736

CITY OF COON RAPIDS, MINNESOTA

GENERAL FUND  
COMPONENTS OF FUND BALANCE

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET AS AMENDED	2015 ACTUAL TO 6/30	2015 ESTIMATED	2016 BUDGET
Fund Balance:						
Nonspendable:						
Inventory	\$ 267,146	\$ 296,065	\$ 300,000		\$ 300,000	\$ 300,000
Prepaid items	142,602	142,231	150,000		150,000	150,000
Total Nonspendable	<u>409,748</u>	<u>438,296</u>	<u>450,000</u>		<u>450,000</u>	<u>450,000</u>
Restricted:						
Contract Grants	15,778	21,864	25,000	23,502		
Donation	7,500	7,500				
Total Restricted	<u>23,278</u>	<u>29,364</u>	<u>25,000</u>	<u>23,502</u>		
Assigned:						
Encumbrances	274,322	112,120	125,000		125,000	125,000
Advance to other funds	118,280	84,505	100,000		100,000	100,000
Total Assigned	<u>392,602</u>	<u>196,625</u>	<u>225,000</u>		<u>225,000</u>	<u>225,000</u>
Unassigned	<u>12,631,844</u>	<u>13,242,936</u>	<u>13,102,221</u>	<u>11,467,700</u>	<u>13,641,349</u>	<u>13,644,736</u>
Total Fund Balance	<u>\$ 13,457,472</u>	<u>\$ 13,907,221</u>	<u>\$ 13,802,221</u>	<u>\$ 11,491,202</u>	<u>\$ 14,316,349</u>	<u>\$ 14,319,736</u>
Percent of unassigned fund balance to next year adopted budget expenditures and transfers	45.9%	46.5%	45.0%		46.4%	45.0%

(1) The 2015 estimated fund balance which is unassigned is \$13,641,349 which is 46.4% of the 2016 budgeted expenditures and transfers out of \$29,417,814. Since 72% of the General Fund revenue is from property taxes and certain intergovernmental revenues which are received at mid-year and year-end, this portion of the fund balance is necessary to meet cash flow needs during the first six months of the year. This portion of the fund balance is also needed for any emergency situations or unanticipated costs during the year. The current estimate for the 2017 budget for expenditures and transfers out is \$30,300,000 (3.0% increase). Based on this estimate, the 2016 estimated unassigned fund balance designated for working capital of \$13,644,736 would be 45.0% of the 2017 expenditures and transfers out.

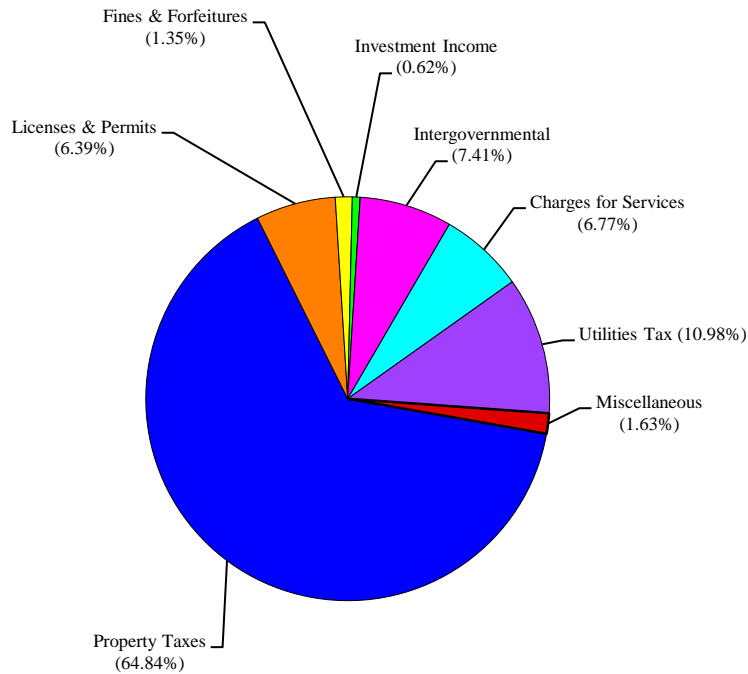
## CITY OF COON RAPIDS, MINNESOTA

## GENERAL FUND REVENUES

SOURCE	2013 ACTUAL	2014 ACTUAL	2015 BUDGET AS AMENDED	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
General Property Taxes	\$ 18,075,070	\$ 17,970,504	\$ 18,560,853	\$ 6,686,974	\$ 18,375,244	\$ 19,177,680
Licenses and Permits:						
Business regulatory licenses	614,892	614,639	634,500	448,844	640,070	649,440
Non-business licenses and permits	1,219,018	1,138,734	1,195,432	392,775	990,200	1,037,700
Total	1,833,910	1,753,373	1,829,932	841,619	1,630,270	1,687,140
Fines and Forefeitures	334,526	287,596	387,000	153,769	320,500	320,500
Investment Income:						
From investments	(367,948)	609,201	178,000	83,180	189,000	221,000
Other interest income						
Total	(367,948)	609,201	178,000	83,180	189,000	221,000
Intergovernmental Revenue:						
Local government aid		934,541	1,074,756		1,074,756	1,118,313
Property tax aid	148	146				
Highway maintenance	122,745	122,745	122,745	61,372	122,745	122,745
Police department aid	469,972	494,995	560,390		572,140	652,700
Other	397,200	368,358	364,319	138,896	358,623	363,746
Total	990,065	1,920,785	2,122,210	200,268	2,128,264	2,257,504
Charges for Current Services:						
General government	18,364	15,750	15,000	16,366	15,000	15,000
Public safety	538,481	488,821	426,700	145,922	329,715	336,740
Recreation	113,743	110,739	80,000	53,153	75,000	75,000
Engineering and public works	150					
Administration and special assessment fees	57,000	62,100	50,000		56,000	56,000
Other administration	895,997	926,009	889,600	295,917	885,600	920,200
Ice arena	463,962	504,693	475,500	253,062	527,400	516,900
Total	2,087,697	2,108,112	1,936,800	764,420	1,888,715	1,919,840
Utilities tax	3,261,517	3,560,820	3,143,137	1,528,597	3,278,137	3,303,137
Miscellaneous	470,009	494,886	466,850	246,658	485,896	487,400
Total Revenues	\$ 26,684,846	\$ 28,705,277	\$ 28,624,782	\$ 10,505,485	\$ 28,296,026	\$ 29,374,201

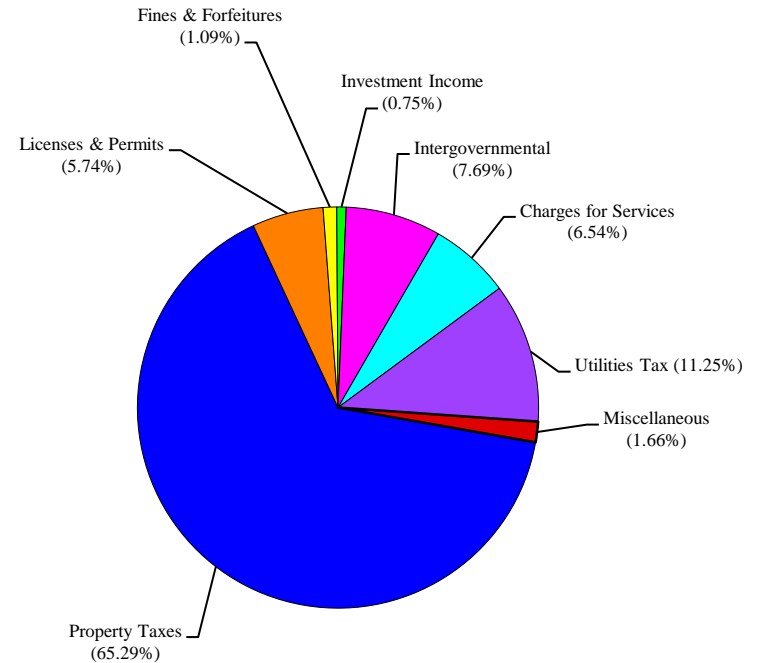
## GENERAL FUND REVENUES BY SOURCE

### 2015 BUDGET AS AMENDED



Property Taxes	\$18,560,853
Licenses & Permits	1,829,932
Fines & Forfeitures	387,000
Investment Income	178,000
Intergovernmental Revenue	2,122,210
Charges for Services	1,936,800
Utilities Tax	3,143,137
Miscellaneous	466,850
<b>Total</b>	<b><u>\$ 28,624,782</u></b>

### 2016 BUDGET



Property Taxes	\$ 19,177,680
Licenses & Permits	1,687,140
Fines & Forfeitures	320,500
Investment Income	221,000
Intergovernmental Revenue	2,257,504
Charges for Services	1,919,840
Utilities Tax	3,303,137
Miscellaneous	487,400
<b>Total</b>	<b><u>\$ 29,374,201</u></b>



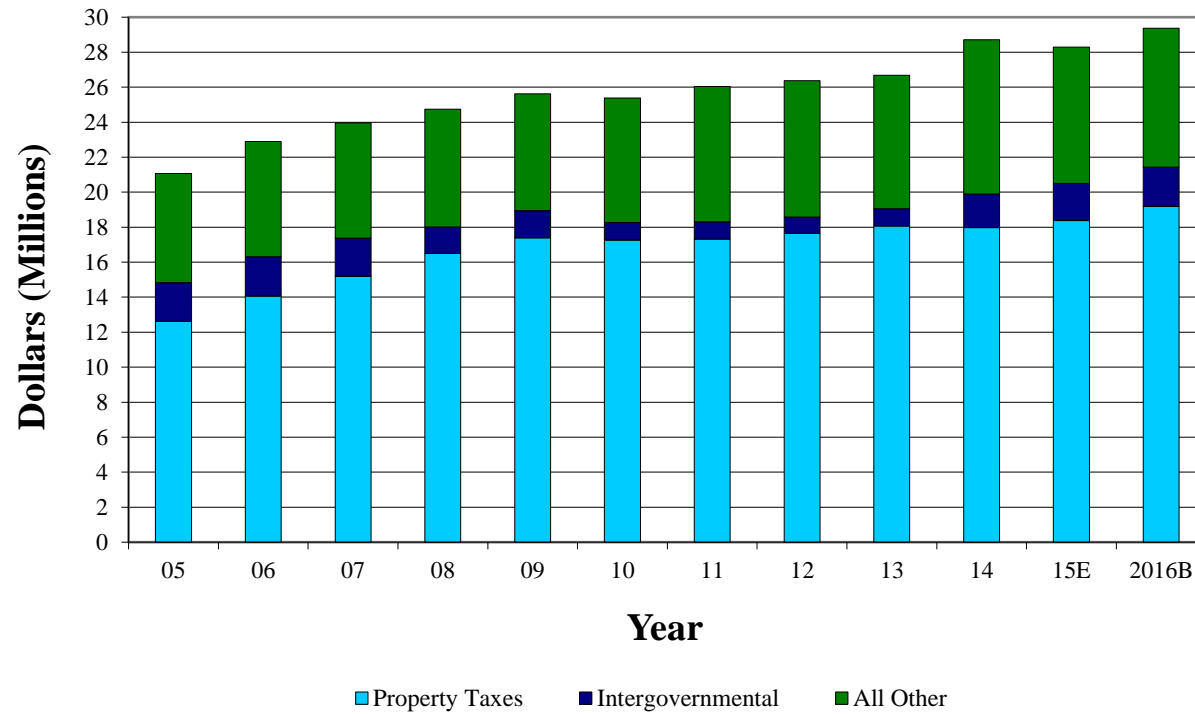
CITY OF COON RAPIDS, MINNESOTA

GENERAL FUND REVENUES BY SOURCE  
LAST TEN FISCAL YEARS, 2015 AMENDED BUDGET & ESTIMATE AND 2016 BUDGET

FISCAL YEAR	TAXES	%	LICENSES AND PERMITS	%	FINES AND FOR- FEITURES	%	INVESTMENT INCOME	%	INTER- GOVERNMENTAL REVENUE	%	CHARGES FOR SERVICES	%	UTILITIES TAX	%	OTHER REVENUE	%	TOTAL GENERAL FUND	% CHANGE PER YEAR
2005	12,627,327	60	1,313,206	6	352,422	2	219,554	1	2,211,837	10	1,192,350	6	2,961,851	14	185,177	1	21,063,724	5.15%
2006	14,064,908	61	1,439,640	6	367,922	2	347,683	1	2,241,327	10	1,118,121	5	3,115,710	14	196,834	1	22,892,145	8.68%
2007	15,200,159	63	1,155,241	5	400,630	2	531,883	2	2,166,553	9	1,112,025	5	3,170,746	13	216,363	1	23,953,600	4.64%
2008	16,498,457	67	1,144,260	5	373,785	1	458,023	2	1,523,615	6	1,246,337	5	3,300,327	13	190,453	1	24,735,257	3.26%
2009	17,384,655	68	1,250,448	5	453,689	2	206,436	1	1,561,951	6	1,449,710	5	3,066,512	12	247,866	1	25,621,267	3.58%
2010	17,262,731	68	1,424,439	6	405,998	2	202,897	1	999,146	4	1,667,886	6	3,066,328	12	351,614	1	25,381,039	-0.94%
2011	17,324,186	67	1,561,369	6	477,264	2	383,723	1	979,504	4	1,793,530	7	3,148,840	12	378,710	1	26,047,126	2.62%
2012	17,652,498	67	1,674,470	6	403,251	1	196,268	1	926,524	4	2,012,797	7	3,056,729	12	448,375	2	26,370,912	1.24%
2013	18,075,070	67	1,833,910	7	334,526	1	(367,948)	-1	990,065	4	2,087,697	8	3,261,517	12	470,009	2	26,684,846	1.19%
2014	17,970,504	63	1,753,373	6	287,596	1	609,201	2	1,920,785	7	2,108,112	7	3,560,820	12	494,886	2	28,705,277	7.57%
2015 Budget	18,560,853	65	1,829,932	6	387,000	1	178,000	1	2,122,210	7	1,936,800	7	3,143,137	11	466,850	2	28,624,782	-0.28%
2015 Estimate	18,375,244	65	1,630,270	6	320,500	1	189,000	1	2,128,264	7	1,888,715	7	3,278,137	11	485,896	2	28,296,026	-1.43%
2016 Budget	19,177,680	65	1,687,140	6	320,500	1	221,000	1	2,257,504	8	1,919,840	6	3,303,137	11	487,400	2	29,374,201	2.62%

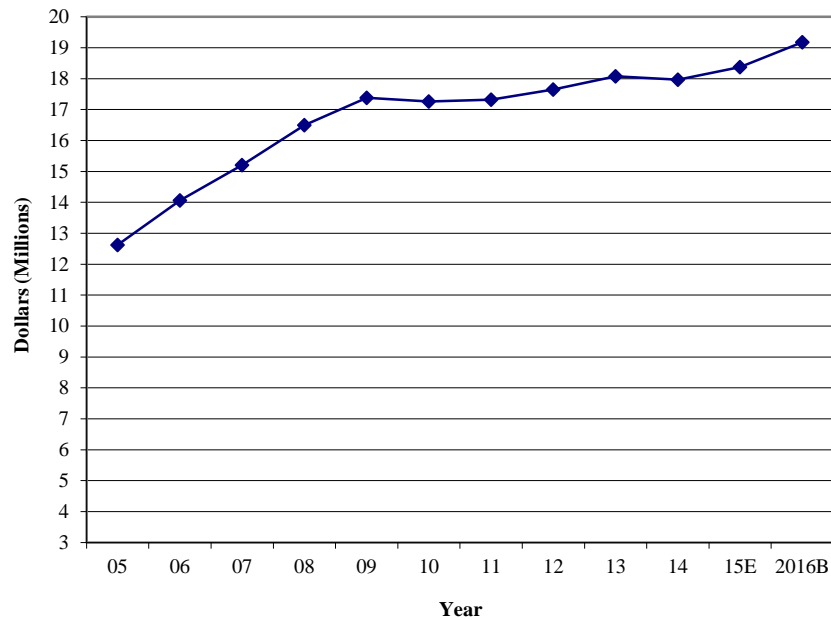
GENERAL FUND  
Total Revenues by Type

## Revenue by Year

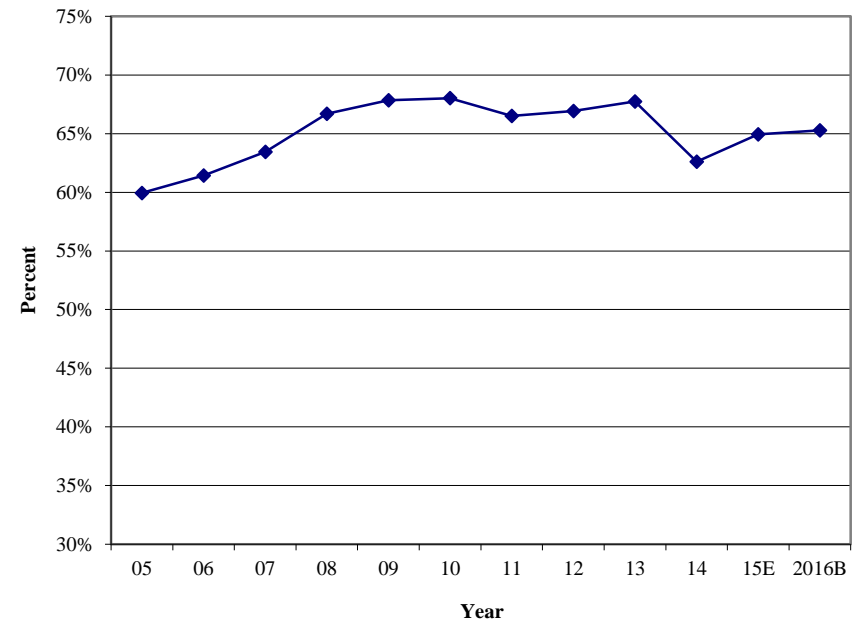


GENERAL FUND REVENUES  
General Property Taxes

Revenue by Year



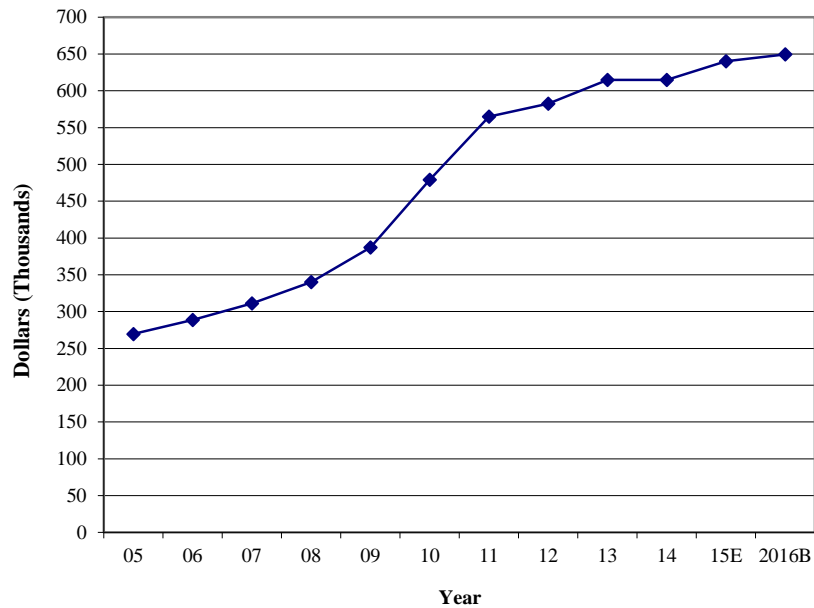
% of Total Revenues



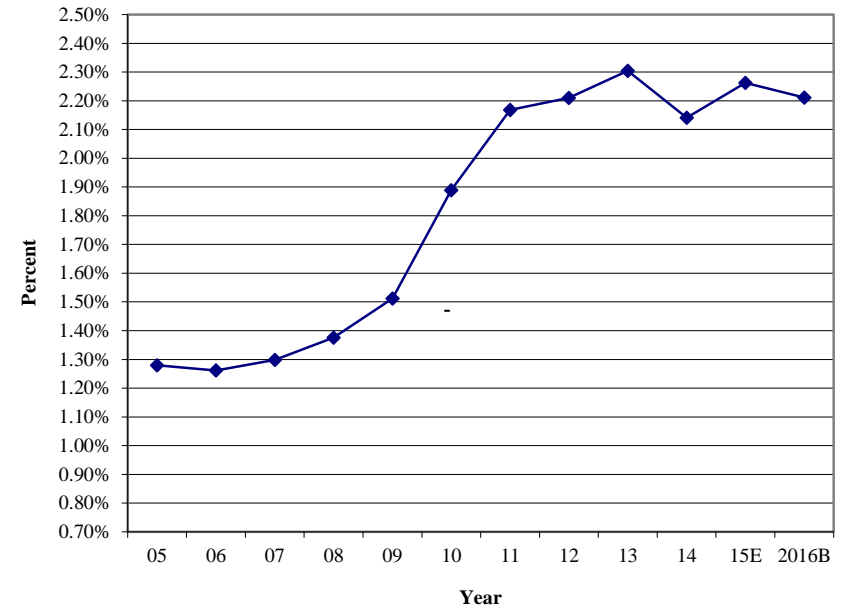
General property taxes make up the largest source of revenue for the General Fund. After a phase out of Local Government Aid beginning in 2002 with final elimination in 2005, the Market Value Homestead Credit aid program was reduced beginning in 2008 with final elimination in 2010. The elimination of these State Aid programs was partially offset by an increase in property taxes in those years as allowed by the State. In 2014, Local Government Aid was reinstated resulting in a slight decrease in the property tax levy that year. The 2016 General Fund budget includes \$19,177,680 in revenue from general property taxes which is 65.3% of the total General Fund revenues compared to \$18,560,853 and 65.0% in the 2015 budget.

GENERAL FUND REVENUES  
Business Regulatory Licenses

**Revenue by Year**



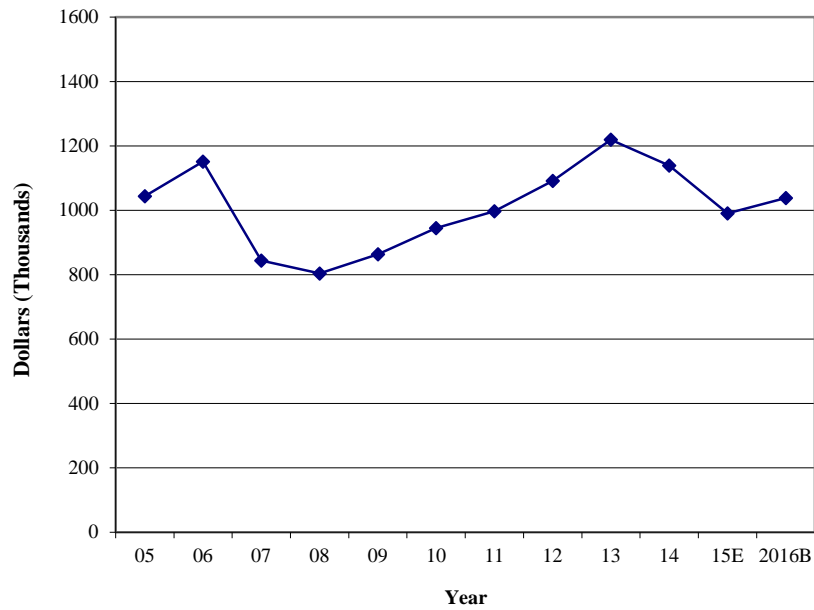
**% of Total Revenues**



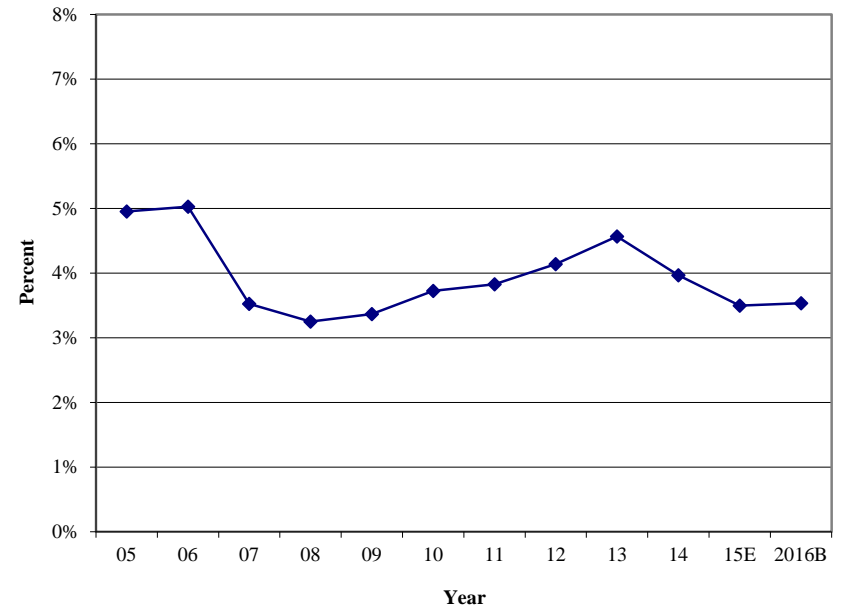
Business regulatory licenses primarily consist of liquor, cigarette, pawn, rental dwelling, and waste removal licenses. The significant increases from 2009-2011 were due to the implementation of rental dwelling licenses to offset inspection costs and other service demands of residential rentals. The 2016 budget includes \$649,440 in revenue from this source which is about 2.2% of the total General Fund revenues.

GENERAL FUND REVENUES  
Non-Business Licenses & Permits

Revenue by Year

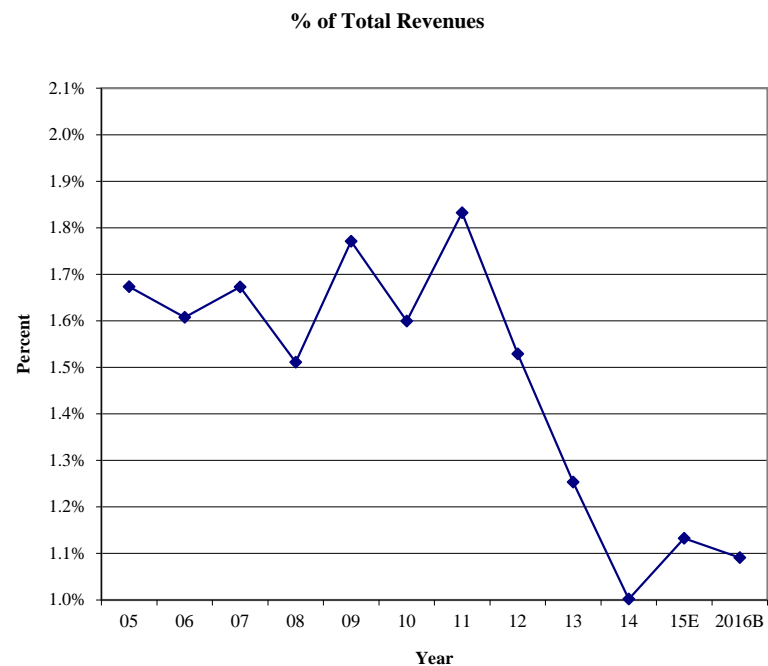
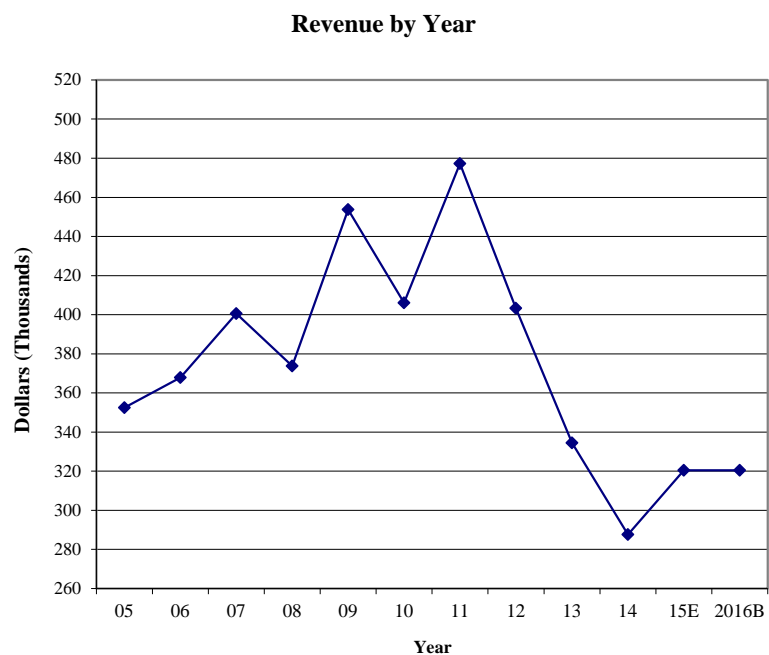


% of Total Revenues



Annual inflationary adjustments are made to these license and permit rates except for building related permits which are computed according to the Uniform Building Code. The 2016 budget includes \$1,037,000 in revenue from non-business licenses and permits which represents 3.5% of the total General Fund revenues.

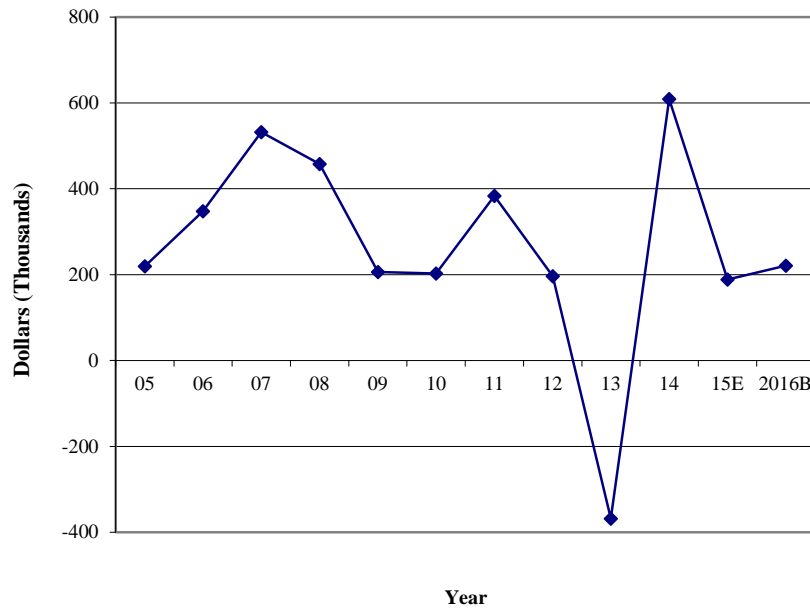
# GENERAL FUND REVENUES Fines and Forfeitures



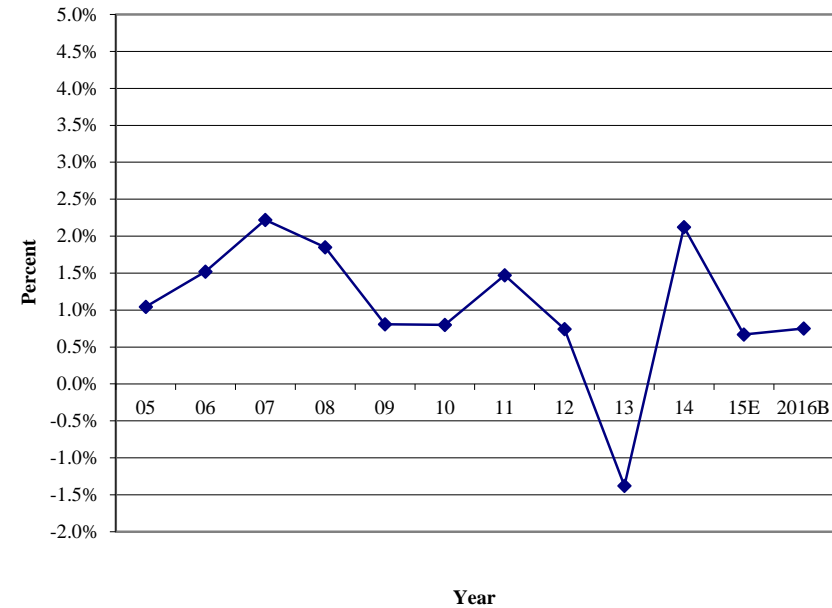
This revenue consists of court fines and fines collected by the City. In 2009, the City replaced certain civil fines and penalties with an administrative citation program. Revenue in the amount of \$65,000 is included in the 2015 estimate and 2016 budget for this program. The 2016 budget includes \$320,500 in revenue from all fines and forfeitures, which is about 1.1% of the total General Fund revenues.

# GENERAL FUND REVENUES Investment Income

Revenue by Year



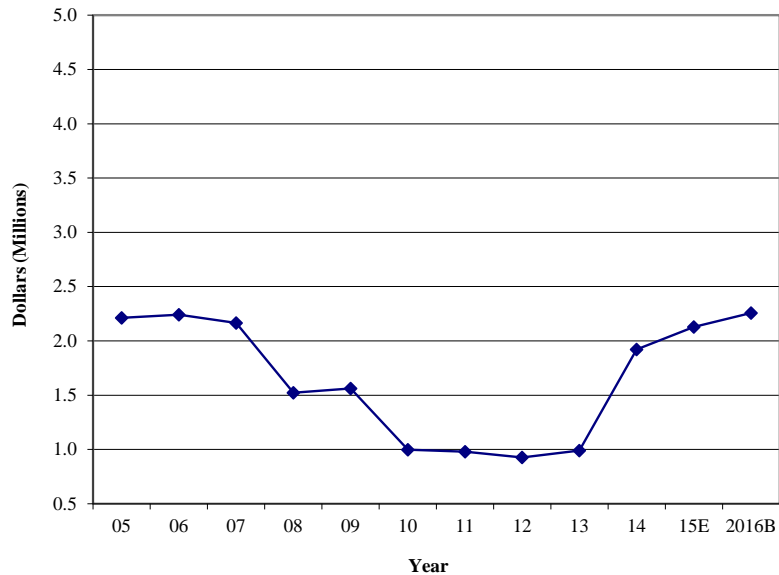
% of Total Revenues



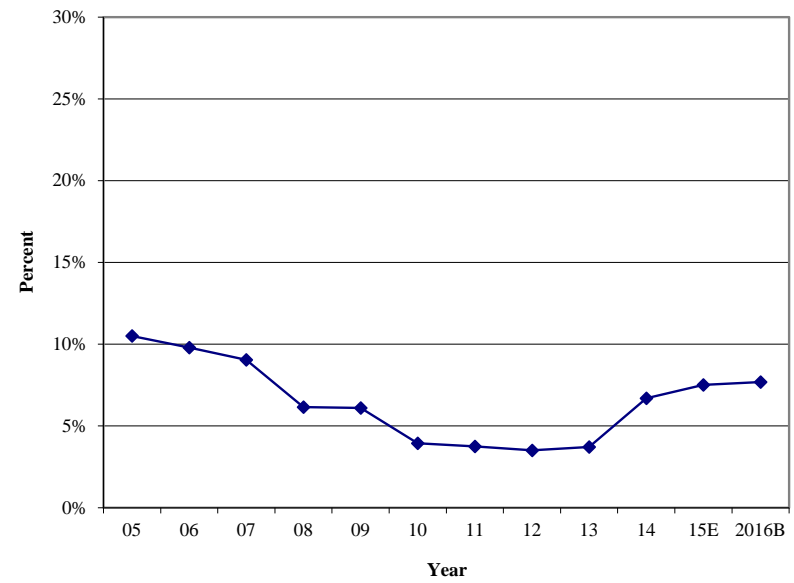
This revenue source consists of interest earnings from the General Fund cash balance and excess interest earned in the Deposit Fund. Revenue from interest on investments is dependent on interest rates, the cash balances available for investment, and an adjustment for the change in the fair value of investments over the previous year. During 2013, there was interest revenue of \$175,588 offset by a fair value decrease in investments held of \$543,536 resulting in negative investment income of \$367,948 for the General Fund. During 2014, there was interest revenue of \$182,928 and a fair value increase of \$426,273 resulting in investment income of \$609,201. The City's policy is to typically hold investments to maturity. Unless the City liquidates any investments prior to maturity, any fair value adjustment will be temporary and will be offset in subsequent periods. The 2016 budget includes \$221,000 in revenue from this source, which is about 0.8% of the total General Fund revenues.

GENERAL FUND REVENUES  
Intergovernmental Revenue

**Revenue by Year**



**% of Total Revenues**

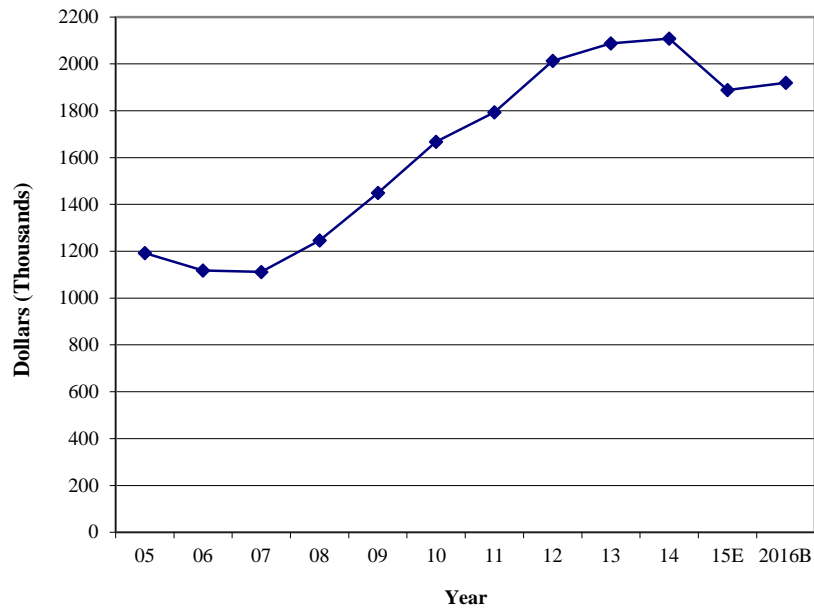


Intergovernmental revenues consist of grant and aid payments received from other governmental units. After a phase out of Local Government Aid beginning in 2002 with final elimination in 2005, the Market Value Homestead Credit aid program, which was \$1,096,000 in 2007, was reduced beginning in 2008 with final elimination in 2010. The elimination of these State Aid programs was partially offset by an increase in property taxes in those years as allowed by the State. In 2014, Local Government Aid was reinstated in the amount of \$934,541 and continues in 2016 in the amount \$1,118,313. The primary sources of intergovernmental revenue for 2016 are police state aid (\$488,700), state highway maintenance aid (\$122,745), school district payments for the school liaison program (\$262,246), and local government aid (\$1,118,313). The 2016 budget includes \$2,257,504 from all intergovernmental revenue which is 7.7% of the total General Fund revenues.

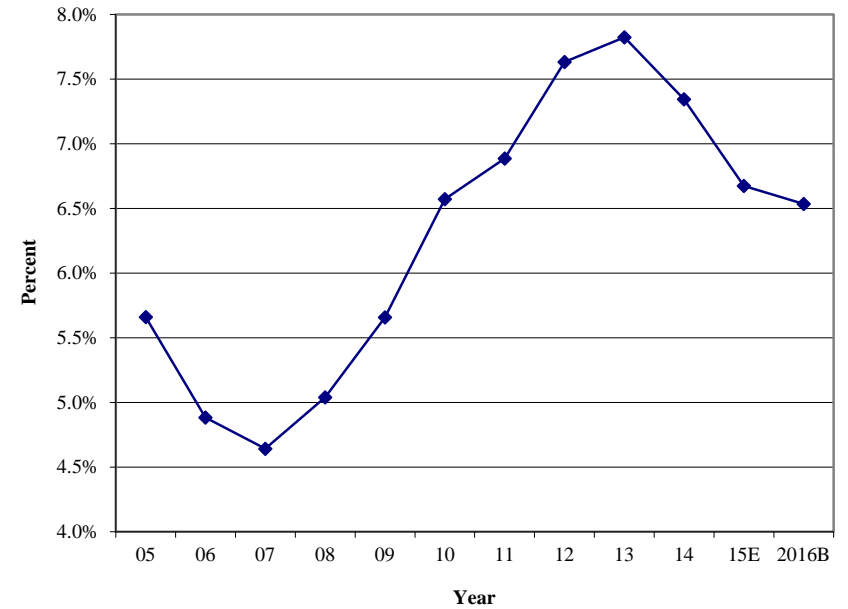


# GENERAL FUND REVENUES Charges for Services

Revenue by Year



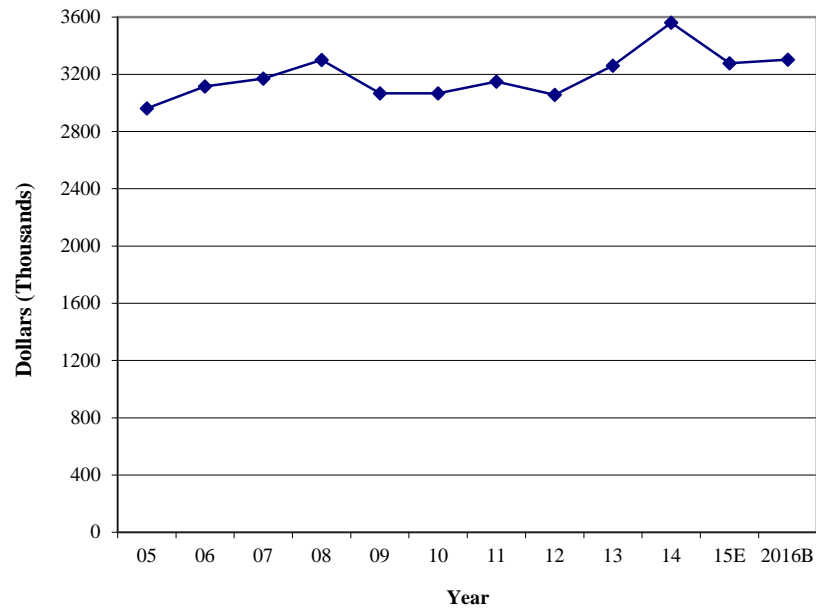
% of Total Revenues



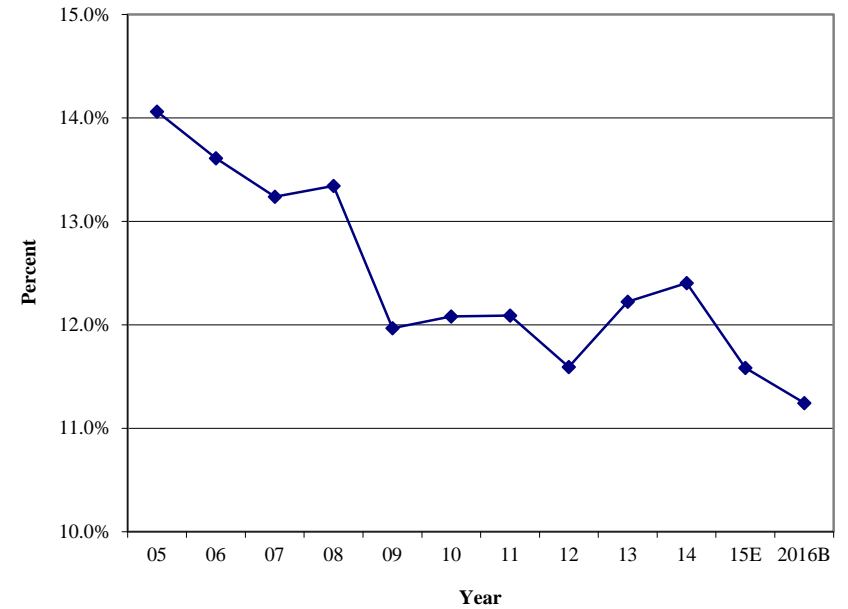
Charges for services comes from a number of different areas including planning and inspection fees, special police service fees, ice arena and recreation fees, public works charges, and special assessment fees. The 2016 budget includes \$1,919,840 in revenue from charges for services which is about 6.5% of the total General Fund revenues.

# GENERAL FUND REVENUES Utilities Tax

Revenue by Year



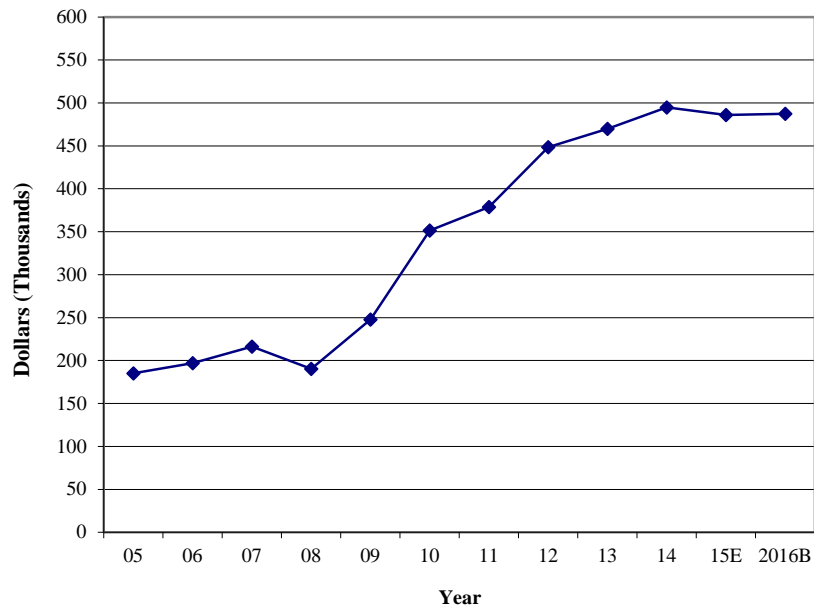
% of Total Revenues



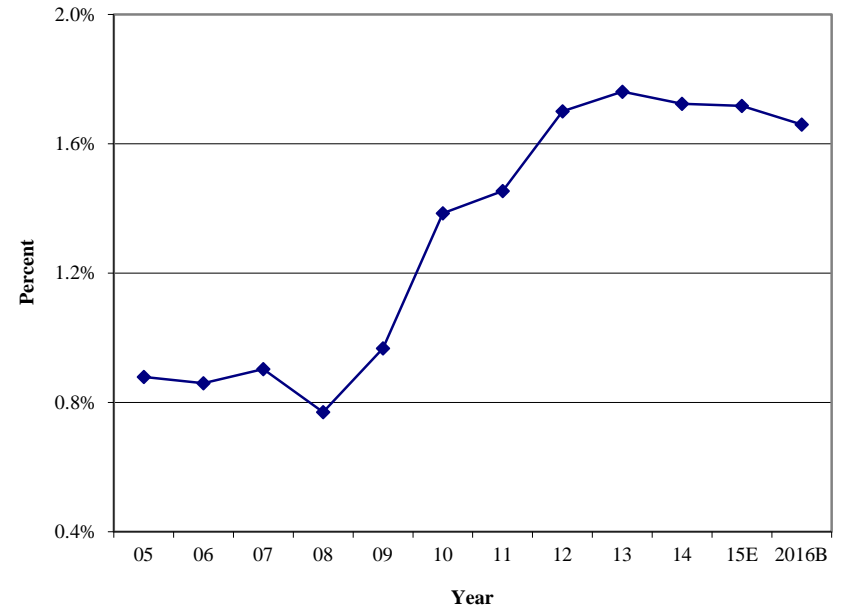
This revenue source consists of a 4% tax on the gross operating revenues of electric service and natural gas supplied within the City as well as a charge to the Water, Sewer, and Storm Water Drainage Funds based on operating revenues. The amount of revenue from this source is dependent upon a large number of factors including number and types of users, utility rates, weather conditions, and conservation practices. The 2016 budget includes \$3,303,137 in revenue from this source which is 11.2% of the total General Fund revenues.

GENERAL FUND REVENUES  
Miscellaneous

**Revenue by Year**



**% of Total Revenues**

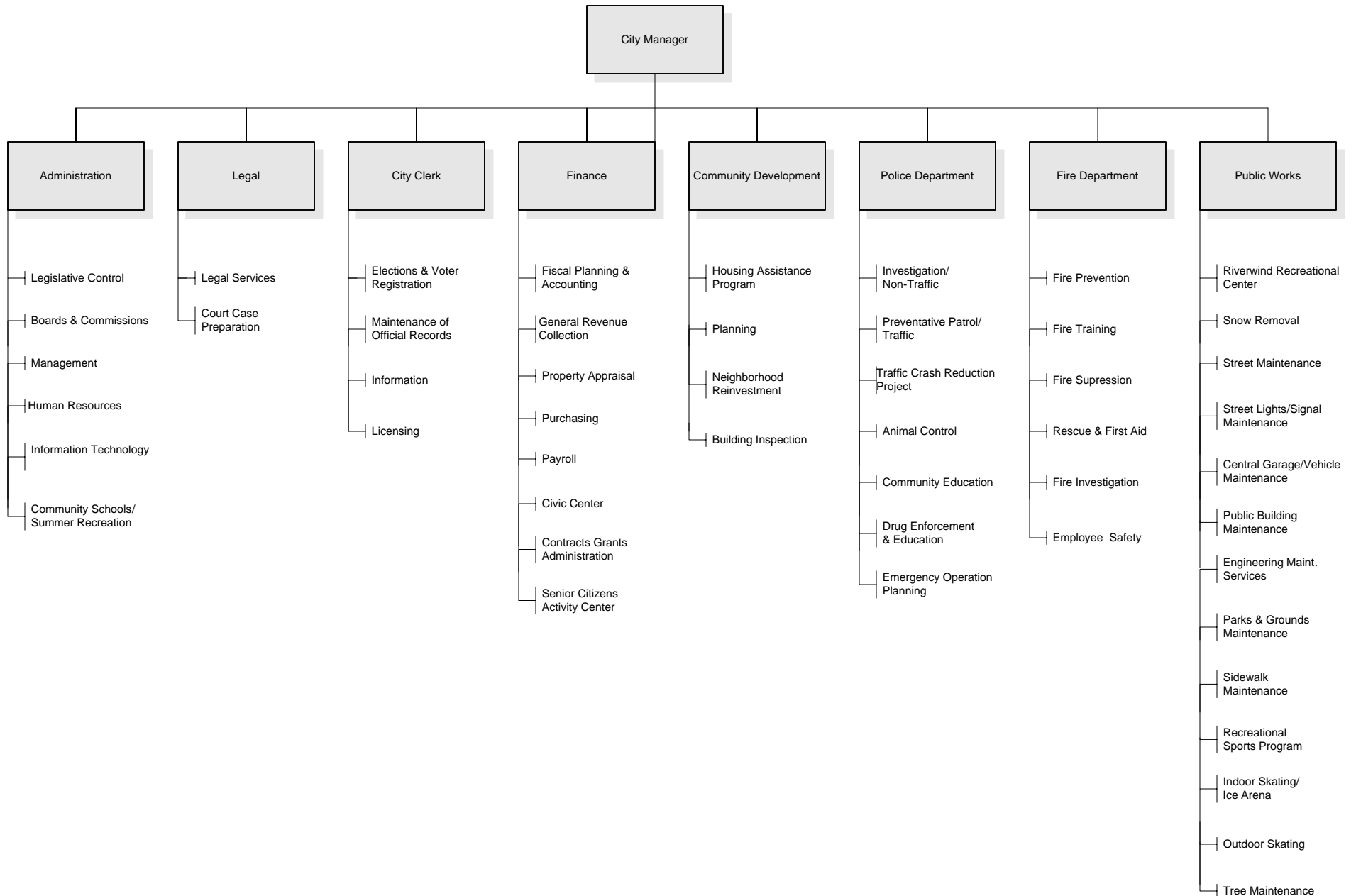


Miscellaneous revenue is made up of items which do not fit into any of the other revenue source classifications. Individually these items represent a small portion of the total revenues and/or occur infrequently. This revenue source can fluctuate to a large extent because of the infrequent nature of some of the items such as refunds and the sale of fixed assets. The increase from 2008-2011 was primarily the result of increased antenna lease income due to an increase in the number of antennas installed by telecommunication companies and the total revenue in the 2016 budget from these leases is \$316,000. The 2016 budget includes \$487,400 in revenue in the miscellaneous category which is about 1.7% of the total General Fund revenues.

**Reader's Notes:**

# Organizational Structure

## General Fund Department Activities



## CITY OF COON RAPIDS, MINNESOTA

GENERAL FUND EXPENDITURES  
SUMMARY BY DEPARTMENT

DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET AS AMENDED	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
SUMMARY BY DEPARTMENT						
City Manager Department	\$ 1,820,560	\$ 1,659,637	\$ 2,023,504	\$ 791,048	\$ 1,938,221	\$ 1,987,124
Legal Department	690,027	697,353	826,703	359,121	819,237	858,025
City Clerk Department	201,004	442,773	289,453	165,403	326,923	427,179
Finance Department	1,700,071	1,808,381	1,934,607	879,212	1,936,882	2,010,124
Community Development Department	1,715,769	1,786,755	2,045,044	877,654	1,879,143	2,023,193
Police Department	8,517,708	8,982,414	9,321,101	4,375,099	9,060,824	9,589,966
Fire Department	3,973,464	4,261,087	4,458,209	2,275,617	4,379,617	4,558,520
Public Works Department	<u>6,624,711</u>	<u>6,915,055</u>	<u>7,100,030</u>	<u>3,198,350</u>	<u>6,922,736</u>	<u>7,285,683</u>
Total Expenditures	<u>\$ 25,243,314</u>	<u>\$ 26,553,455</u>	<u>\$ 27,998,651</u>	<u>\$ 12,921,504</u>	<u>\$ 27,263,583</u>	<u>\$ 28,739,814</u>

Page 1 of 2  
CITY OF COON RAPIDS, MINNESOTA

GENERAL FUND EXPENDITURES  
SUMMARY BY DEPARTMENT

DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET AS AMENDED	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
<b>CITY MANAGER DEPARTMENT</b>						
101 Legislative Control	\$ 223,595	\$ 202,527	\$ 254,364	\$ 117,938	\$ 242,667	\$ 261,188
102 Boards & Commissions	23,972	22,852	29,254	10,615	31,686	45,685
123 Management	446,813	357,961	422,289	175,156	371,143	369,939
141 Human Resources	289,047	259,264	402,923	134,192	337,908	364,507
143 Information Technology	672,387	649,280	749,797	331,890	743,643	754,877
305 Comm.School/Summer Rec.	117,581	116,336	117,611	50	117,604	96,862
323 Contract Grants	47,165	51,417	47,266	21,207	93,570	94,066
Total	1,820,560	1,659,637	2,023,504	791,048	1,938,221	1,987,124
<b>LEGAL DEPARTMENT</b>						
103 Legal Services	245,422	265,421	289,561	140,515	286,795	295,197
201 Court Case/Prep & Appearance	444,605	431,932	537,142	218,606	532,442	562,828
Total	690,027	697,353	826,703	359,121	819,237	858,025
<b>CITY CLERK DEPARTMENT</b>						
104 Elections & Voter Regis.	45,091	113,684	29,753	31,579	28,989	134,939
121 Maintenance of Records	63,058	49,563	40,493	22,044	38,428	41,820
122 Information	78,930	256,374	190,993	93,009	218,977	204,136
124 Licensing	13,925	23,152	28,214	18,771	40,529	46,284
Total	201,004	442,773	289,453	165,403	326,923	427,179
<b>FINANCE DEPARTMENT</b>						
142 Fiscal Planning & Accounting	737,993	781,861	821,332	393,416	824,866	864,201
144 General Revenue Collection	75,768	79,043	88,538	28,925	80,204	97,675
147 Property Appraisal	375,427	403,968	436,800	193,619	445,027	450,677
148 Purchasing	107,995	109,985	140,868	57,140	127,835	110,535
149 Payroll	123,214	129,368	135,885	64,322	135,814	141,318
320 Civic Center	74,409	85,442	87,359	41,564	100,832	108,956
324 Senior Citizens Activity Center	205,265	218,714	223,825	100,226	222,304	236,762
Total	1,700,071	1,808,381	1,934,607	879,212	1,936,882	2,010,124
<b>COMMUNITY DEVELOPMENT DEPARTMENT</b>						
401 Planning	419,532	434,088	469,210	248,275	438,595	456,147
407 Neighborhood Reinvestment	466,283	465,996	584,529	212,388	513,256	559,293
421 Building Inspection	829,954	886,671	991,305	416,991	927,292	1,007,753
	\$ 1,715,769	\$ 1,786,755	\$ 2,045,044	\$ 877,654	\$ 1,879,143	\$ 2,023,193

(Continued)

GENERAL FUND EXPENDITURES  
SUMMARY BY DEPARTMENT

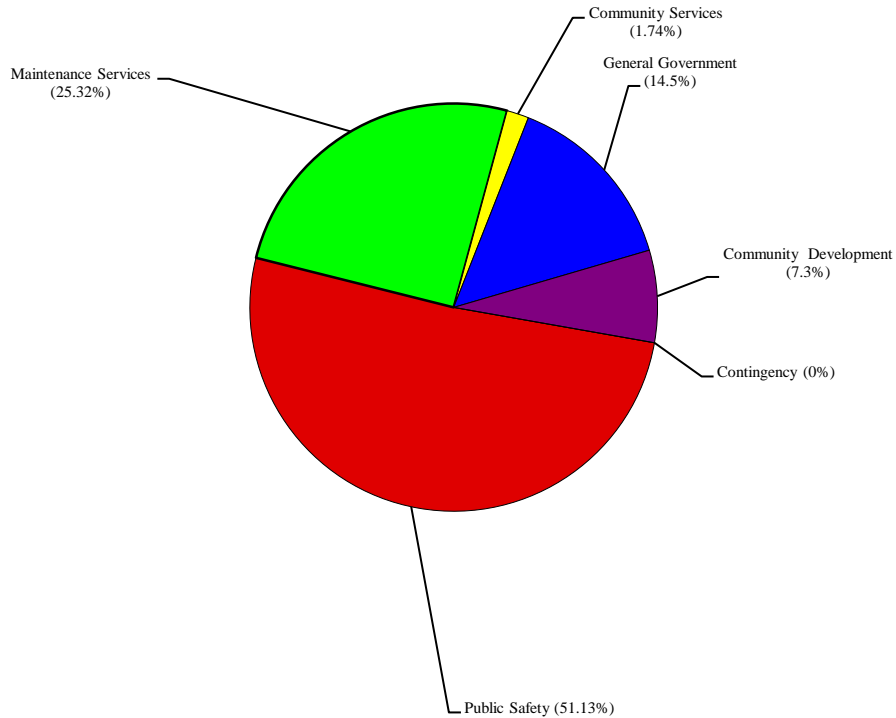
DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET AS AMENDED	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
<b>POLICE DEPARTMENT</b>						
202 Investigation/Non-traffic	\$ 1,239,685	\$ 1,129,510	\$ 1,440,029	\$ 515,075	\$ 1,558,023	\$ 1,584,922
203 Preventative Patrol/Traffic	6,127,487	6,637,701	6,520,150	3,230,111	6,170,712	6,587,425
204 Traffic Crash Reduction Project	66,220	45,739	112,610	20,447	82,465	119,575
205 Animal Control	77,330	88,752	61,392	40,603	56,824	63,141
206 Community Education	704,480	763,695	746,833	406,485	744,167	773,679
207 Drug Enforcement & Education	255,129	283,009	375,208	143,200	379,973	391,151
208 Emergency Operation Planning	47,377	34,008	64,879	19,178	68,660	70,073
Total	8,517,708	8,982,414	9,321,101	4,375,099	9,060,824	9,589,966
<b>FIRE DEPARTMENT</b>						
221 Fire Prevention	372,770	443,158	482,567	220,210	451,580	461,536
222 Fire Training	282,235	347,322	398,840	208,812	416,177	401,131
223 Fire Suppression	2,813,027	2,887,604	2,895,920	1,575,215	2,851,421	2,983,504
224 Rescue and First Aid	471,282	547,901	615,496	249,908	595,914	646,739
225 Fire Investigation	16,797	15,180	38,984	9,006	38,677	39,291
251 Employee Safety	17,353	19,922	26,402	12,466	25,848	26,319
Total	3,973,464	4,261,087	4,458,209	2,275,617	4,379,617	4,558,520
<b>PUBLIC WORKS DEPARTMENT</b>						
302 Riverwind Recreational Center	11,709	10,073	12,104	12,789	42,031	42,490
500 Snow Removal	402,255	396,468	457,696	193,144	469,438	488,222
501 Street Maintenance	910,611	941,416	1,028,312	426,329	932,555	978,243
503 Streetlight/Signal Maintenance	588,992	692,954	638,319	230,647	586,492	647,869
506 Central Garage/Vehicle Maint	628,330	683,783	645,267	335,210	683,069	694,673
507 Public Building Maintenance	594,042	638,485	665,236	299,389	592,664	595,767
508 Geographic Information System	202,184	201,443	239,408	116,003	236,447	262,918
509 Engineering Maint. Service	372,606	317,412	263,789	148,608	301,721	317,279
510 Parks & Grounds Maintenance	1,699,672	1,766,932	1,871,929	813,948	1,845,177	1,953,257
511 Sidewalk Maintenance	45,552	75,843	59,595	35,888	55,933	57,615
514 Recreational Sports Program	55,639	56,728	47,408	20,884	47,424	55,059
515 Indoor Skating/Ice Arena	698,853	712,130	703,930	364,008	661,519	715,141
516 Outdoor Skating	102,378	140,675	156,347	57,379	157,484	161,645
521 Tree Maintenance	311,888	280,713	310,690	144,124	310,782	315,505
Total	6,624,711	6,915,055	7,100,030	3,198,350	6,922,736	7,285,683
Total Expenditures	\$ 25,243,314	\$ 26,553,455	\$ 27,998,651	\$ 12,921,504	\$ 27,263,583	\$ 28,739,814



**Reader's Notes:**

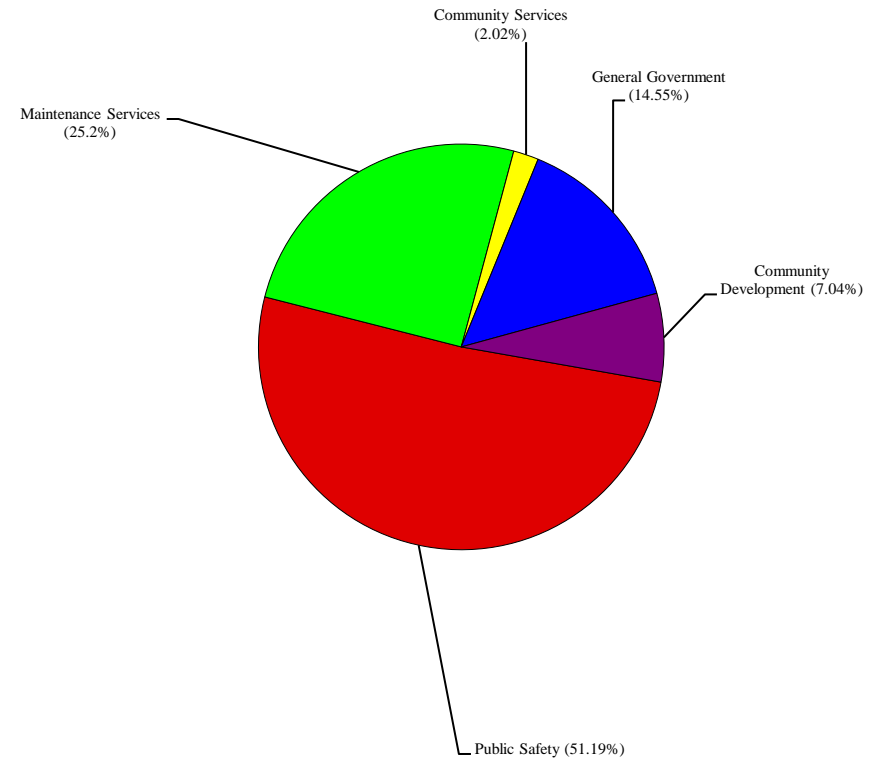
## GENERAL FUND EXPENDITURES BY PROGRAM

### 2015 BUDGET AS AMENDED



General Government	\$ 4,061,064
Public Safety	14,316,452
Community Services	488,165
Community Development	2,045,044
Maintenance Services	<u>7,087,926</u>
<b>Total</b>	<b><u><u>\$ 27,998,651</u></u></b>

### 2016 BUDGET



General Government	\$ 4,182,978
Public Safety	14,711,314
Community Services	579,136
Community Development	2,023,193
Maintenance Services	<u>7,243,193</u>
<b>Total</b>	<b><u><u>\$ 28,739,814</u></u></b>

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CITY OF COON RAPIDS, MINNESOTA

GENERAL FUND EXPENDITURES  
SUMMARY BY PROGRAM

ACTIVITY NUMBER DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET AS AMENDED	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
GENERAL GOVERNMENT PROGRAM						
101 Legislative Control	\$ 223,595	\$ 202,527	\$ 254,364	\$ 117,938	\$ 242,667	\$ 261,188
102 Boards and Commissions	23,972	22,852	29,254	10,615	31,686	45,685
103 Legal Services--General	245,422	265,421	289,561	140,515	286,795	295,197
104 Elections and Voter Registration	45,091	113,684	29,753	31,579	28,989	134,939
121 Maintenance of Official Records	63,058	49,563	40,493	22,044	38,428	41,820
122 Information	78,930	256,374	190,993	93,009	218,977	204,136
123 Management	446,813	357,961	422,289	175,156	371,143	369,939
124 Licensing	13,925	23,152	28,214	18,771	40,529	46,284
141 Human Resources	289,047	259,264	402,923	134,192	337,908	364,507
142 Fiscal Planning and Accounting	737,993	781,861	821,332	393,416	824,866	864,201
143 Information Technology	672,387	649,280	749,797	331,890	743,643	754,877
144 General Revenue Collections	75,768	79,043	88,538	28,925	80,204	97,675
147 Property Appraisal	375,427	403,968	436,800	193,619	445,027	450,677
148 Purchasing	107,995	109,985	140,868	57,140	127,835	110,535
149 Payroll	123,214	129,368	135,885	64,322	135,814	141,318
Program Total	<u>3,522,637</u>	<u>3,704,303</u>	<u>4,061,064</u>	<u>1,813,131</u>	<u>3,954,511</u>	<u>4,182,978</u>
PUBLIC SAFETY PROGRAM						
201 Court Case/Preparation and Appearance	444,605	431,932	537,142	218,606	532,442	562,828
202 Investigation/Non-Traffic	1,239,685	1,129,510	1,440,029	515,075	1,558,023	1,584,922
203 Preventative Patrol/Traffic and All Other	6,127,487	6,637,701	6,520,150	3,230,111	6,170,712	6,587,425
204 Traffic Crash Reduction Project	66,220	45,739	112,610	20,447	82,465	119,575
205 Animal Control	77,330	88,752	61,392	40,603	56,824	63,141
206 Community Education	704,480	763,695	746,833	406,485	744,167	773,679
207 Drug Enforcement and Education	255,129	283,009	375,208	143,200	379,973	391,151
208 Emergency Operation Planning	47,377	34,008	64,879	19,178	68,660	70,073
221 Fire Prevention	372,770	443,158	482,567	220,210	451,580	461,536
222 Fire Training	282,235	347,322	398,840	208,812	416,177	401,131
223 Fire Suppression	2,813,027	2,887,604	2,895,920	1,575,215	2,851,421	2,983,504
224 Rescue and First Aid	471,282	547,901	615,496	249,908	595,914	646,739
225 Fire Investigation	16,797	15,180	38,984	9,006	38,677	39,291
251 Employee Safety	17,353	19,922	26,402	12,466	25,848	26,319
Program Total	<u>\$ 12,935,777</u>	<u>\$ 13,675,433</u>	<u>\$ 14,316,452</u>	<u>\$ 6,869,322</u>	<u>\$ 13,972,883</u>	<u>\$ 14,711,314</u>

(Continued)

GENERAL FUND EXPENDITURES  
SUMMARY BY PROGRAM

ACTIVITY NUMBER DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET AS AMENDED	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
COMMUNITY SERVICES PROGRAM						
302 Riverwind Recreational Center	\$ 11,709	\$ 10,073	\$ 12,104	\$ 12,789	\$ 42,031	\$ 42,490
305 Community School/Summer Recreation	117,581	116,336	117,611	50	117,604	96,862
320 Facilities Rental	74,409	85,442	87,359	41,564	100,832	108,956
323 Contract Grants	47,165	51,417	47,266	21,207	93,570	94,066
324 Senior Citizens Activity Center	205,265	218,714	223,825	100,226	222,304	236,762
Program Total	456,129	481,982	488,165	175,836	576,341	579,136
COMMUNITY DEVELOPMENT PROGRAM						
401 Planning	419,532	434,088	469,210	248,275	438,595	456,147
407 Neighborhood Reinvestment	466,283	465,996	584,529	212,388	513,256	559,293
421 Building Inspection	829,954	886,671	991,305	416,991	927,292	1,007,753
Program Total	1,715,769	1,786,755	2,045,044	877,654	1,879,143	2,023,193
MAINTENANCE SERVICES PROGRAM						
500 Snow Removal	402,255	396,468	457,696	193,144	469,438	488,222
501 Street Maintenance	910,611	941,416	1,028,312	426,329	932,555	978,243
503 Streetlight/Traffic Signal Maintenance	588,992	692,954	638,319	230,647	586,492	647,869
506 Central Garage Vehicle Maintenance	628,330	683,783	645,267	335,210	683,069	694,673
507 Public Building Maintenance	594,042	638,485	665,236	299,389	592,664	595,767
508 Geographic Information System	202,184	201,443	239,408	116,003	236,447	262,918
509 Engineering Maintenance Services	372,606	317,412	263,789	148,608	301,721	317,279
510 Parks and Ground Maintenance	1,699,672	1,766,932	1,871,929	813,948	1,845,177	1,953,257
511 Sidewalk Maintenance	45,552	75,843	59,595	35,888	55,933	57,615
514 Recreational Sports Program	55,639	56,728	47,408	20,884	47,424	55,059
515 Indoor Skating/Ice Arena	698,853	712,130	703,930	364,008	661,519	715,141
516 Outdoor Skating	102,378	140,675	156,347	57,379	157,484	161,645
521 Tree Maintenance	311,888	280,713	310,690	144,124	310,782	315,505
Program Total	6,613,002	6,904,982	7,087,926	3,185,561	6,880,705	7,243,193
Total Expenditures	\$ 25,243,314	\$ 26,553,455	\$ 27,998,651	\$ 12,921,504	\$ 27,263,583	\$ 28,739,814

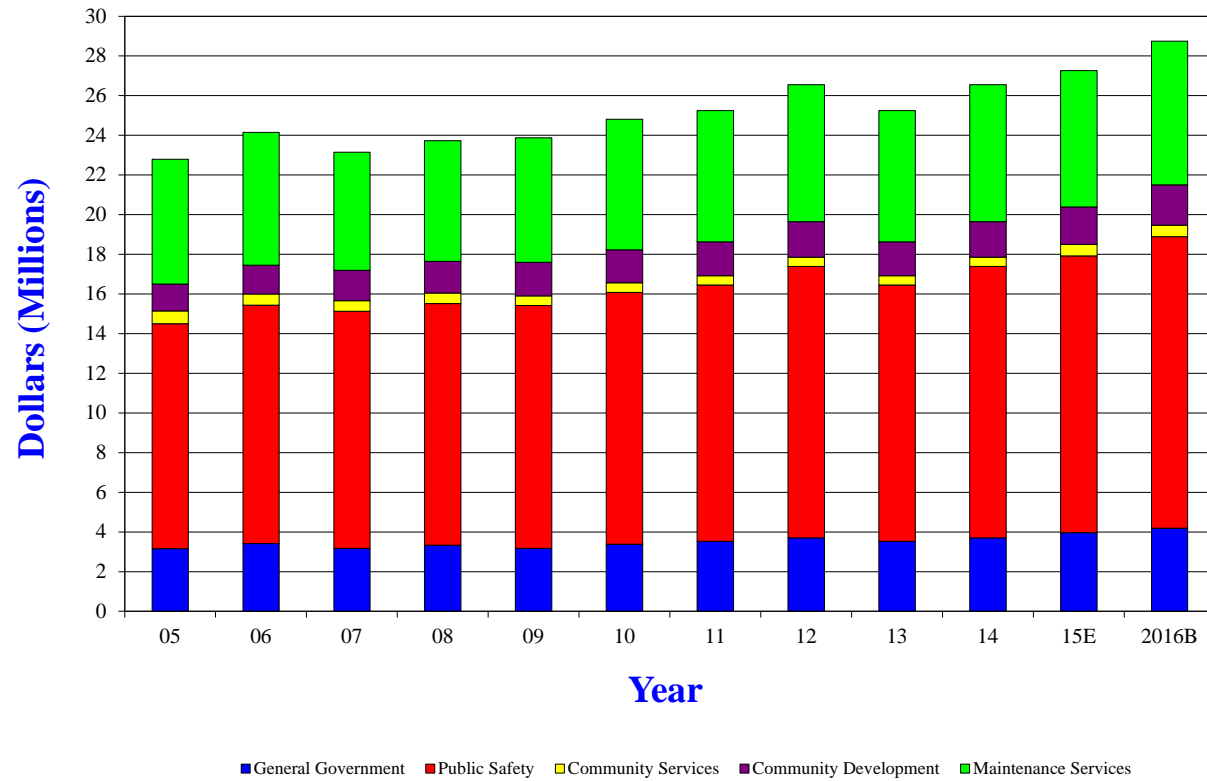
CITY OF COON RAPIDS, MINNESOTA

GENERAL FUND EXPENDITURES BY FUNCTION  
LAST TEN FISCAL YEARS, 2015 AMENDED BUDGET & ESTIMATE AND 2016 BUDGET

	GENERAL GOVERNMENT		PUBLIC SAFETY		COMMUNITY SERVICES		COMMUNITY DEVELOPMENT		MAINTENANCE SERVICES		TOTAL GENERAL FUND	% CHANGE PER YEAR
		%		%		%		%		%		
2005	2,825,486	14	9,813,502	47	682,243	3	1,327,241	6	6,102,547	30	20,751,019	7.99%
2006	3,096,988	14	10,432,281	48	684,948	3	1,347,986	6	6,106,087	29	21,668,290	4.42%
2007	3,154,619	14	11,350,950	50	636,580	3	1,361,298	6	6,290,443	27	22,793,890	5.19%
2008	3,409,041	14	12,023,752	50	559,869	2	1,463,846	6	6,697,071	28	24,153,579	5.97%
2009	3,168,892	14	11,953,438	52	536,257	2	1,535,190	7	5,949,548	25	23,143,325	-4.18%
2010	3,338,310	14	12,180,379	51	535,288	2	1,585,516	7	6,084,674	26	23,724,167	2.51%
2011	3,172,248	14	12,241,961	51	492,008	2	1,689,517	7	6,284,820	26	23,880,554	0.66%
2012	3,375,189	13	12,700,954	51	488,578	2	1,664,398	7	6,582,202	27	24,811,321	3.90%
2013	3,522,637	14	12,935,777	51	456,129	2	1,715,769	7	6,613,002	26	25,243,314	1.74%
2014	3,704,303	13	13,675,433	52	481,982	2	1,786,755	7	6,904,982	26	26,553,455	5.19%
2015 Amended Budget	4,061,064	15	14,316,452	51	488,165	2	2,045,044	7	7,087,926	25	27,998,651	5.44%
2015 Estimate	3,954,511	15	13,972,883	51	576,341	2	1,879,143	7	6,880,705	25	27,263,583	2.67%
2016 Budget	4,182,978	15	14,711,314	51	579,136	2	2,023,193	7	7,243,193	25	28,739,814	2.65%

GENERAL FUND  
Total Expenditures by Program

## Expenditures by Year



Note: Major equipment purchases for the General Fund are in the Capital Equipment Fund.

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CITY OF COON RAPIDS, MINNESOTA

GENERAL FUND EXPENDITURES  
SUMMARY BY ACCOUNT

ACCT.	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET AS AMENDED	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
6110	Salaries - Full Time	\$ 13,280,450	\$ 13,861,782	\$ 14,855,872	\$ 6,811,175	\$ 14,506,018	\$ 15,256,938
6120	Overtime - Full Time	523,923	564,685	560,645	216,928	558,623	565,250
6130	Salaries - Part Time	505,347	624,678	632,579	361,592	645,497	783,184
6131	Overtime - Part Time	863	50				
6135	Salaries - Seasonal Temporary	382,638	335,644	414,942	82,592	384,381	514,842
6140	Pensions	1,594,063	1,740,053	1,938,837	888,614	1,901,826	2,001,655
6145	FICA & Medicare	614,191	641,163	724,427	313,811	712,034	763,741
6150	Insurance	2,322,202	2,467,133	2,111,112	1,036,243	2,164,056	2,290,827
6155	Workers Comp	486,137	580,922	621,718	307,332	640,369	682,276
6160	Uniform Allowance	85,878	82,414	84,305	74,485	84,305	86,565
6165	Other Allowances	225			260		
	Total Personal Services	19,795,917	20,898,524	21,944,437	10,093,032	21,597,109	22,945,278
6210	Prof. and Consulting Services	630,585	604,413	596,079	203,451	562,981	572,212
6215	Software Charges	303,262	307,893	376,090	215,577	369,436	442,346
6221	Telephone Charges	112,175	113,283	122,099	54,546	115,858	117,654
6222	Postage	47,478	52,821	57,715	22,668	52,272	54,850
6230	Travel/Schools/Conferences	163,926	144,796	203,978	88,730	187,485	218,913
6240	Advertising & Legal Notices	54,911	51,906	49,642	25,224	51,134	62,717
6250	Insurance and Bonds	170,877	196,180	195,992	212,191	208,617	203,605
6255	Unemployment Insurance	36,999	13,146	22,500	5,815	28,315	22,500
6260	Utility Services	963,608	960,469	1,033,750	379,668	907,020	934,291
6271	M & R Bldgs/Structures - Contr	195,918	249,138	225,291	116,795	227,231	221,891
6272	M & R Equipment - Contractual	363,935	459,616	400,852	239,041	424,415	407,706
6273	M & R Other Imps - Contractual	462,672	541,440	516,418	166,816	496,866	522,529
6281	Dues/Memberships/Subscriptions	119,303	112,252	126,120	96,085	124,701	126,320
6282	Rent	63,692	77,223	78,775	43,102	85,207	88,056
6283	Waste Removal	22,746	21,785	24,750	10,887	24,750	24,750
6284	Awards & Judgements	3,774	4,623	37,300	216	22,950	27,600
6285	Licenses & Taxes	16,047	33,053	36,602	17,686	36,046	37,037
6289	Miscellaneous	116,652	117,394	127,560	38,873	130,179	141,910
	Total Other Charges and Services	\$ 3,848,560	\$ 4,061,431	\$ 4,231,513	\$ 1,937,371	\$ 4,055,463	\$ 4,226,887

(Continued)

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CITY OF COON RAPIDS, MINNESOTA

GENERAL FUND EXPENDITURES  
SUMMARY BY ACCOUNT

ACCT.	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET AS AMENDED	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
6310	Office Supplies	\$ 38,180	\$ 40,326	\$ 58,914	\$ 19,317	\$ 53,469	\$ 52,414
6320	Small Tools & Equipment	58,961	67,444	66,819	61,412	70,530	43,520
6330	Motor Fuels & Lubricants	399,735	392,336	486,000	122,433	275,100	316,900
6341	M & R Building - By City	11,307	12,898	13,900	2,703	12,000	13,900
6342	M & R Equipment - By City	225,253	259,699	210,700	142,373	239,333	235,700
6343	M & R Other Imps - By City	68,209	79,785	91,900	33,041	91,700	93,900
6370	General Supplies	526,599	438,318	496,210	331,358	486,108	496,560
6371	Care & Subsidies of Animals	2,487	2,377	1,800	1,156	1,800	1,800
6380	Safety Items	8,902	10,939	11,400	6,993	11,223	11,500
	Total Supplies	<u>1,339,633</u>	<u>1,304,122</u>	<u>1,437,643</u>	<u>720,786</u>	<u>1,241,263</u>	<u>1,266,194</u>
6542	Buildings & Structures		5,862	13,679		3,300	
6543	Furniture & Equipment	198,953	215,432	285,116	114,689	270,192	208,227
6544	Machinery & Automotive	1,769	12,030	34,263	23,800	34,256	6,228
6545	Other Improvements						25,000
	Total Capital Outlay	<u>200,722</u>	<u>233,324</u>	<u>333,058</u>	<u>138,489</u>	<u>307,748</u>	<u>239,455</u>
5510	Concession Merchandise for Resale	36,257	45,441	40,000		50,000	50,000
5520	Merchandise or Serv for Resale	4,768	3,577	12,000	31,826	12,000	12,000
5610	Gas for Chargeback	(879)	(42)				
5630	Parts & O/H Items for Chrgback	18,336	7,078				
	Total Other Disbursements	<u>58,482</u>	<u>56,054</u>	<u>52,000</u>	<u>31,826</u>	<u>62,000</u>	<u>62,000</u>
	Total Expenditures	<u>\$ 25,243,314</u>	<u>\$ 26,553,455</u>	<u>\$ 27,998,651</u>	<u>\$ 12,921,504</u>	<u>\$ 27,263,583</u>	<u>\$ 28,739,814</u>



**Reader's Notes:**

# GENERAL GOVERNMENT PROGRAM

The General Government Program provides administrative, legislative, financial and support services to all programs and funds of the City.

The activities within the General Government Program are those activities that are legislative in nature; that are necessary to implement legislation; and that are supportive of all activities within the City.

ACTIVITY NUMBER DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET AS AMENDED	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
GENERAL GOVERNMENT PROGRAM						
101 Legislative Control	\$ 223,595	\$ 202,527	\$ 254,364	\$ 117,938	\$ 242,667	\$ 261,188
102 Boards and Commissions	23,972	22,852	29,254	10,615	31,686	45,685
103 Legal Services--General	245,422	265,421	289,561	140,515	286,795	295,197
104 Elections and Voter Registration	45,091	113,684	29,753	31,579	28,989	134,939
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141 Human Resources	289,047	259,264	402,923	134,192	337,908	364,507
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147 Property Appraisal	375,427	403,968	436,800	193,619	445,027	450,677
148 Purchasing	107,995	109,985	140,868	57,140	127,835	110,535
149 Payroll	123,214	129,368	135,885	64,322	135,814	141,318
Program Total	<u>\$ 3,522,637</u>	<u>\$ 3,704,303</u>	<u>\$ 4,061,064</u>	<u>\$ 1,813,131</u>	<u>\$ 3,954,511</u>	<u>\$ 4,182,978</u>
Percent of General Fund Total	14.0%	14.0%	14.5%	14.0%	14.5%	14.6%

**Reader's Notes:**

SERVICE ACTIVITY: 101 – Legislative Control  
 ORGANIZATIONAL DEPARTMENT: City Council  
 FUND: General

GENERAL GOVERNMENT

EXPENDITURES	2013 ACTUAL	2014 ACTUAL	2015 AMENDED BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Personal Services	114,493	103,017	133,836	45,561	132,416	133,560
Charges & Services	108,478	99,386	118,628	71,954	109,451	126,528
Supplies	624	124	1,900	423	800	1,100
Activity Total	<u>223,595</u>	<u>202,527</u>	<u>254,364</u>	<u>117,938</u>	<u>242,667</u>	<u>261,188</u>

EXPENDITURE HIGHLIGHTS

Personal Services – Provides for the 6 Councilmembers, the Mayor and support staff  
 Charges & Services – Provides for travel and conferences--\$19,000; contract secretary and consulting fees--\$8,000;  
 League of Minnesota Cities--\$29,500; North Metro Mayors Association--\$27,600; Metro Cities--\$13,000; National League  
 of Cities--\$5,500; dues, memberships and subscriptions --\$6,500; insurance--\$128; postage --\$200; telephone--\$1,000;  
 software charges--\$3,600; Community survey--\$12,500  
 Supplies - Provides for general & offices supplies--\$1,100

STAFFING	2015 BUDGET	2016 BUDGET
City Council	3.8	3.6
City Staff - Full Time	<u>0.4</u>	<u>0.4</u>
Total	4.2	4.0

ACTIVITY MANAGER: City Manager

GENERAL ACTIVITY DESCRIPTION

As the elected representatives of the community, the City Council exercises the legislative power of the City to set policies as stipulated by the City Charter. Council exercises budgetary control through the adoption of an annual budget. Council appoints various citizen committees to render advice on legislative and City policy-related matters. In addition, Council also gives general direction to the City Manager and administrative staff.

In 1980, the City Council established the Housing and Redevelopment Authority and in 1987, the Economic Development Authority was created. The City Council was appointed to act as the governing body of each. The two authorities meet upon call of the Chairperson or President, respectively.

PROCESS USED

As provided by the City Charter, the City Council performs a legislative, regulatory and quasi-judicial function. The Council meets regularly to consider ordinances, resolutions and other actions as may be required by law and circumstance. These various concerns which are brought before Council for consideration may be initiated by Councilmembers, advisory commissions, administrative staff or residents of the community. The City Manager and appropriate staff attend Council meetings to provide information and other forms of support for Council deliberations.

MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2016

- The City Council is committed to work as a team; not only with each other, but also with the City Manager, staff and with the citizen advisory boards and commissions.
- In addition to the two regularly planned meetings per month, the City Council commits itself to work sessions as needed for in-depth study and analysis of special issues.
- The City Council dedicates itself to implementing the long-term strategic vision of the community on behalf of Coon Rapids residents.
- The City Council is committed to improving the quality of life of the community, maximizing the effectiveness of public service delivery, providing professional and respectful services and in maintaining a stable tax levy while ensuring proactive and responsible reinvestment in the community. To accomplish this, the City Council participates with various local, state and national associations as well as training and conferences.
- The City Council recognizes the importance of considering ways to cooperate and coordinate with other taxing jurisdictions in the area due to the current and anticipated economic realities.

SERVICE ACTIVITY: 102 – Boards and Commissions  
 ORGANIZATIONAL DEPARTMENT: Advisory Commissions  
 FUND: General

GENERAL GOVERNMENT

EXPENDITURES	2013 ACTUAL	2014 ACTUAL	2015 AMENDED BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Personal Services	15,097	13,913	23,737	8,557	27,949	35,460
Charges & Services	8,339	8,413	4,317	1,552	3,137	9,325
Supplies	536	526	1,200	506	600	900
Activity Total	<u>23,972</u>	<u>22,852</u>	<u>29,254</u>	<u>10,615</u>	<u>31,686</u>	<u>45,685</u>

EXPENDITURE HIGHLIGHTS

Charges & Services – Provides for awards--\$600; dues--\$200; rent- -\$400; advertising--\$600; insurance--\$75; postage--\$250; misc.--\$1,200; licenses and taxes--\$500; winter concerts--\$500; Commission appreciation dinner--\$5,000  
 Supplies – Provides for office and general supplies--\$900

Expenditures by Commission:	Personal Services	All Other	Total
Arts	6,063	5,025	11,088
Historical	633	200	833
Safety	4,551		4,551
Sustainability	24,213		24,213
Appreciation dinner		5,000	5,000
Total	<u>35,460</u>	<u>10,225</u>	<u>45,685</u>

STAFFING	2015 BUDGET	2016 BUDGET
Administrative Assistant	-	0.2
City Staff	<u>0.4</u>	<u>0.4</u>
Total	0.4	0.6

ACTIVITY MANAGER: City Manager

GENERAL ACTIVITY DESCRIPTION

Advisory Commissions covered by this activity include Charter, Arts, Historical, Safety, Sustainability and Public Safety. The Commissions perform in an advisory capacity on policy-related matters. Expenses for other Commissions are as follows:

Civil Service	- 141	Human Resources
Planning	- 401	Planning
Board of Adjustment	- 403	Zoning & Sign Enforcement
Parks and Recreation	- 510	Public Works

PROCESS USED

Topics to be addressed by each Advisory Commission come from the strategic direction approved by the City Council.

Regular meetings and public hearings are conducted to consider the issues related to the particular advisory function. Recommendations of proposed actions are made to Council and/or to City staff.

MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2016

1. Strong liaison and communication between City Council and Commissions.
2. Work to ensure ongoing success with Sustainability Commission.
3. Work to ensure alignment between the work of the Commissions and the Council's strategic direction.
4. Provide training as needed for the Commission members.
5. Organize and implement the concerts in the park.

SERVICE ACTIVITY: 103 – Legal Services, General  
 ORGANIZATIONAL DEPARTMENT: Legal  
 FUND: General

GENERAL GOVERNMENT

EXPENDITURES	2013 ACTUAL	2014 ACTUAL	2015 AMENDED BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Personal Services	225,964	247,274	267,306	123,965	267,393	274,817
Charges & Services	13,691	12,495	14,605	13,328	13,102	12,730
Supplies	5,767	5,652	7,650	3,222	6,300	7,650
Activity Total	245,422	265,421	289,561	140,515	286,795	295,197

#### EXPENDITURE HIGHLIGHTS

Charges & Services – Provides for consulting services--\$750; phone services--\$880; postage--\$1,250; travel and conferences--\$3,500; insurance & bonds--\$2,700; dues, subscriptions & membership--\$3,100; misc-- \$50; printer maintenance--\$500  
 Supplies – Provides for office and general supplies--\$7,650

SELECTED MEASURES	2013 Actual	2014 Actual	2015 Budget	2015 Estimated Thru 12/31	2016 Budget
1 Hours of service provided	4,639	4,744	4,704	4,704	4,700
2 Gross department cost per hour of service	52.90	55.95	61.56	60.97	62.81

STAFFING	2015 BUDGET	2016 BUDGET
City Attorney	0.9	0.9
Assistant Attorney	0.3	0.3
Secretary	0.9	0.9
Paralegal	0.2	0.1
Total	2.3	2.2

ACTIVITY MANAGER: City Attorney

#### GENERAL ACTIVITY DESCRIPTION

This Activity serves as legal counsel for the City on civil and municipal law matters. Legal advice is provided to the City Council, City Manager, other City departments, advisory boards and commissions and, to a limited extent, the general public, to assure to the extent possible, the legality of City actions and to reduce litigation. Legal questions are researched involving federal, state and local law, Legal opinions are issued. Ordinances, resolutions, contracts and agreements are prepared or reviewed. Represents the City in civil litigation either as chief counsel or as co-counsel with outside attorneys in insurance matters or cases requiring special expertise.

#### PROCESS USED

Regularly attends City Council, Board of Adjustment/Appeals and Planning Commission meetings and other advisory commission or committee meetings as needed. Meets with members of the City staff and, in certain situations, the public as requested. Conducts research and provides opinions relative to civil legal issues involving the City. Conducts research for and drafts ordinances, resolutions, contracts and agreements. Conducts certain civil litigation for the City including researching issues, preparing pleadings, pretrial negotiations, discovery, trial preparation and trials. Works closely with and assists outside attorneys representing the City in civil legal matters.

#### MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2016

1. Provide timely, accurate and proactive legal advice to the City Council, advisory boards and commissions and other City departments.
2. Draft and/or review City ordinances, resolutions, contracts and agreements in a timely manner.
3. Provide effective representation of the City in civil litigation.
4. Provide cost effective legal services for the City.
5. Move towards a paperless Civil practice.
6. Transition to Court Efile system when implemented by State.

SERVICE ACTIVITY: 104 – Elections and Voter Registration  
 ORGANIZATIONAL DEPARTMENT: City Clerk  
 FUND: General

GENERAL GOVERNMENT

EXPENDITURES	2013 ACTUAL	2014 ACTUAL	2015 AMENDED BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Personal Services	31,274	101,440	15,540	18,000	15,210	116,276
Charges & Services	13,649	11,915	14,213	13,579	13,779	18,463
Supplies	168	329				200
Activity Total	45,091	113,684	29,753	31,579	28,989	134,939

ACTIVITY MANAGER: City Clerk

#### GENERAL ACTIVITY DESCRIPTION

Special, primary and general municipal elections are conducted and supervised. During even year elections, polling places are prepared for election judges. This activity trains election judges and tests election equipment.

#### PROCESS USED

Federal, State, County and Municipal elections are conducted in accordance with the City Charter and Minnesota Election law requirements.

#### MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2016

1. Coordinate 22 precincts, 250 election judges, supplies and staff to provide convenient voting experience.
2. Conduct error free primary and general elections.
3. Comply with Help America Vote Act requirements.

#### EXPENDITURE HIGHLIGHTS

Charges & Services - Provides for Secretary of State required training--\$200; insurance--\$13; rental of voting equipment--\$14,000; advertising & printing--\$4,000; postage--\$250  
 Supplies – Provides for office supplies--\$200

SELECTED MEASURES	2013 Actual	2014 Actual	2015 Budget	2015 Estimated Thru 12/31	2016 Budget
1 Registered voter turnout	14.0%	58.0%	N/A	N/A	75%
2 Registered voters	36,237	36,684	38,000	38,000	38,000
3 Registration on election day	163	1,158	N/A	N/A	1,500
4 Election judges trained	138	185	N/A	N/A	250
5 Number of ballots cast	5,129	21,197	N/A	N/A	27,500
6 Absentee ballots processed	206	1,485	N/A	N/A	3,420
7 Accuracy rate per random state audit	100%	100%	N/A	N/A	100%
8 % Voting absentee	4%	7%	N/A	N/A	15%

STAFFING	2015 BUDGET	2016 BUDGET
Administrative Assistant	-	0.1
City Clerk	0.1	0.3
Deputy Clerk	0.1	0.1
Election Judges	0.1	3.6
Total	0.3	4.1

SERVICE ACTIVITY: 121 – Maintenance of Official Records  
 ORGANIZATIONAL DEPARTMENT: City Clerk  
 FUND: General

GENERAL GOVERNMENT

EXPENDITURES	2013 ACTUAL	2014 ACTUAL	2015 AMENDED BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Personal Services	51,454	42,458	24,302	16,563	24,527	25,629
Charges & Services	11,465	6,899	15,541	5,402	13,251	15,541
Supplies	139	206	650	79	650	650
Activity Total	63,058	49,563	40,493	22,044	38,428	41,820

ACTIVITY MANAGER: City Clerk

#### GENERAL ACTIVITY DESCRIPTION

Official records consist of ordinances, resolutions, Charter amendments, minutes of meetings of the City Council, advisory boards, commissions; and such other legal documents as defined by law. Documents are either in hard copy or electronic format readily available for inspection by or duplication for the public.

#### EXPENDITURE HIGHLIGHTS

Charges & Services – Provides for postage--\$400; travel and conferences--\$2,700; printing and advertising--\$3,000; insurance & bonds--\$141; dues, subscriptions--\$300; rent for storage of back up computer tapes and microfilm--\$3,000; on-line codification of City Code--\$1,000; professional & consulting services--\$5,000  
 Supplies – Provides for copier chargeback--\$350; general supplies--\$300

#### PROCESS USED

Records are stored on a Laser Fiche imaging system and are searchable and accessible with minimal retrieval time. The Central Records Center monitors the storage and destruction of all City records according to retention schedules which includes optical imaging of archival records.

SELECTED MEASURES	2013 Actual	2014 Actual	2015 Budget	2015 Estimated Thru 12/31	2016 Budget
1 Ordinances and resolutions processed	130	131	140	140	140
2 Legal notices published	82	95	80	80	80
3 Engineering projects initiated	28	28	32	30	30
4 Projects let for bids	22	19	21	21	20
5 % of records available electronically	92%	92%	95%	95%	95%

#### MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2016

1. Accurate publication of all legal notices.
2. Respond to request for document retrieval in a timely fashion.
3. Maintain record retention schedule on an ongoing basis.
4. Maintain Central Records Center with less than 1% filing error.
5. Continue imaging of archival documents.
6. Reduce unnecessary storage of files.
7. Conduct annual Clean Sweep Day to purge or image documents in accordance with Records Retention Schedule.

STAFFING	2015 BUDGET	2016 BUDGET
Deputy Clerk	0.3	0.2
Total	0.3	0.2



SERVICE ACTIVITY: 122 – Information  
 ORGANIZATIONAL DEPARTMENT: City Clerk  
 FUND: General

GENERAL GOVERNMENT

EXPENDITURES	2013 ACTUAL	2014 ACTUAL	2015 AMENDED BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Personal Services	40,840	133,989	142,243	61,701	148,729	152,886
Charges & Services	37,589	120,391	48,050	31,149	69,848	50,050
Supplies	501	1,994	700	159	400	1,200
Activity Total	<u>78,930</u>	<u>256,374</u>	<u>190,993</u>	<u>93,009</u>	<u>218,977</u>	<u>204,136</u>

ACTIVITY MANAGER: City Clerk

#### GENERAL ACTIVITY DESCRIPTION

The citizens of Coon Rapids are kept informed about the activities of City government and community events through the publication and distribution of newsletters, the web site, brochures and various other resources. General inquiries are handled by telephone, e-mail or in person.

#### PROCESS USED

The City newsletter is written, printed and distributed and other information is released including miscellaneous reports, informational studies and news releases. Telephone inquiries are responded to at the switchboard or are transferred to the appropriate City department for any necessary action or response. The web site is updated regularly with current information and reviewed for clarity, content and style.

#### EXPENDITURE HIGHLIGHTS

Charges & Services – Provides for newsletter layout & design--\$3,000; telephone--\$300; postage--\$19,000; advertising & printing--\$17,207; insurance--\$43; web hosting service with CivicPlus--\$10,500  
 Supplies - Provides for other supplies--\$700; small tools--\$500

#### MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2016

1. Coordinate news articles for City-sponsored Newsletter on a quarterly basis.
2. Coordinate City information for new residents, including a Resource Guide and a Code Reference Guide.
3. Continue improvements and updates to new City website.

SELECTED MEASURES	2013 Actual	2014 Actual	2015 Budget	2015 Estimated Thru 12/31	2016 Budget
1 Newsletters published	4	4	4	4	4

STAFFING	2015 BUDGET	2016 BUDGET
City Clerk	0.1	-
Marketing Coordinator (from 123)	1.0	1.0
Information Specialist/Cashier	0.5	0.5
Total	1.6	1.5

SERVICE ACTIVITY: 123 – Management  
 ORGANIZATIONAL DEPARTMENT: City Manager  
 FUND: General

GENERAL GOVERNMENT

EXPENDITURES	2013 ACTUAL	2014 ACTUAL	2015 AMENDED BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Personal Services	397,905	334,626	366,278	156,277	324,585	323,628
Charges & Services	46,694	22,253	54,011	17,511	45,108	44,311
Supplies	2,214	1,082	2,000	1,368	1,450	2,000
Activity Total	<u>446,813</u>	<u>357,961</u>	<u>422,289</u>	<u>175,156</u>	<u>371,143</u>	<u>369,939</u>

ACTIVITY MANAGER: City Manager

#### GENERAL ACTIVITY DESCRIPTION

As provided by the City Charter, the City Manager serves as Chief Administrative Officer of the City controlling and directing City's affairs; assuring that the Charter, laws, ordinances and resolutions of the City are enforced; recommending to Council the adoption of measures deemed necessary for the welfare of the people and the efficient administration of the City's affairs; and keeping Council fully advised as to the financial condition and needs of the City.

#### EXPENDITURE HIGHLIGHTS

Charges & Services – Provides for telephone charges--\$1,600; postage--\$500; provides for travel, conferences, and schools--\$12,000; insurance and other--\$611; dues and memberships--\$8,200; lease on Canon copier--\$500; misc.--\$700; Process Improvement study--\$10,000; Professional services--\$6,100; maintenance & repair-contractual--\$3,400; software charges--\$700  
 Supplies – Provides for office and general supplies--\$2,000

#### PROCESS USED

Policy goals of the Council are translated into management objectives to be delegated to department heads and activity managers.

#### MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2016

1. Implement the goals, policies and programs adopted by the City Council for the year.
2. Provide the City Council with timely information necessary for effective decision making.
3. Provide leadership in conjunction with representing the City in metro-wide issues which affect the community.
4. Provide general direction to Management Team.
5. Focus on improved organizational and community communication, marketing and social networking.
6. Provide leadership in organizational development and process improvement efforts.

STAFFING	2015 BUDGET	2016 BUDGET
City Manager	1.0	1.0
Assistant City Manager	0.5	0.5
Management Intern	0.5	0.5
Administrative Assistant	0.5	0.4
City Clerk	<u>0.5</u>	<u>0.4</u>
Total	3.0	2.8

SERVICE ACTIVITY: 124 – Licensing  
 ORGANIZATIONAL DEPARTMENT: City Clerk  
 FUND: General

GENERAL GOVERNMENT

EXPENDITURES	2013 ACTUAL	2014 ACTUAL	2015 AMENDED BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Personal Services	5,734	18,479	24,256	17,011	38,067	40,126
Charges & Services	7,927	3,308	3,958	1,507	2,462	4,658
Supplies	264	1,365		253		1,500
Activity Total	13,925	23,152	28,214	18,771	40,529	46,284

ACTIVITY MANAGER: City Clerk

#### GENERAL ACTIVITY DESCRIPTION

Issues licenses in accordance with the City Code.

#### PROCESS USED

Applications are accepted, audited for compliance with Code requirements, submitted for investigation, forwarded to the proper approving authority and, after approval, the official license is prepared and signed.

#### EXPENDITURE HIGHLIGHTS

Charges & Services – Provides for advertising--\$450; Insurance--\$8; credit card fees--\$1,500; Cityworks mod. for licensing—\$2,000; postage--\$700  
 Supplies – Provides for office supplies--\$1,500

#### MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2016

1. License itinerant merchants.
2. Inform all license holders of appropriate City ordinances.
3. Sell dog licenses for license year 2016.
4. Conduct rabies vaccination clinics in 3 locations at least once a year.
5. Monitor gambling reports and file report with Council two times yearly.
6. Continue review of Title 5 of City Code.

RELATED REVENUE	2013	2014	2015 Budget	2015 Estimated	2016 Budget
Business license fees	614,891	614,639	634,500	640,070	649,440

SELECTED MEASURES	2013 Actual	2014 Actual	2015 Budget	2015 Estimated Thru 12/31	2016 Budget
1 Licenses issued:					
- New dog licenses	799	446	500	668	500
- Itinerant merchant licenses	24	74	22	49	50
- Alcoholic beverage licenses	55	109	50	122	120
- Tobacco licenses	58	53	55	47	45
- All other licenses (massage therapist, etc.)	109	89	75	103	100
2 Rabies clinics conducted	3	3	3	3	3
3 Gambling reports monitored	24	24	25	26	25

STAFFING	2015 BUDGET	2016 BUDGET
Deputy Clerk	0.4	0.6
Total	0.4	0.6

EXPENDITURES	2013 ACTUAL	2014 ACTUAL	2015 AMENDED BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Personal Services	167,597	170,207	219,053	87,617	202,088	207,437
Charges & Services	119,685	87,393	182,270	45,672	132,420	152,670
Supplies	1,765	1,664	1,600	903	2,900	1,900
Capital Outlay					500	2,500
Activity Total	289,047	259,264	402,923	134,192	337,908	364,507

#### EXPENDITURE HIGHLIGHTS

Charges & Services – Provides for Employee physicals--\$9,450; random drug testing--\$5,600; psychological evaluations--\$4,500; Hepatitis B vaccines--\$1,250; provides for legal expenses--\$10,000; health promotion program--\$10,000; police & fire testing- \$4,000; supervisory training--\$10,000; employee assistance program--\$3,910; benefits administration--\$17,000; LOGIS services--\$13,770; postage--\$1,000; travel and conferences--\$4,000; advertising expense--\$6,000; insurance and bonds--\$250; dues and memberships--\$940; employee recognition program--\$9,500; performance and merit pay--\$15,000; unemployment insurance--\$22,500; wellness program--\$500; misc--\$3,500  
 Supplies – Provides for office and general supplies--\$1,900  
 Capital Outlay – Provides for ergonomic office equipment--\$2,500

SELECTED MEASURES	2013 Actual	2014 Actual	2015 Budget	2015 Estimated Thru 12/31	2016 Budget
1 Number of full-time openings processed	11	23	18	20	18
2 Turnover rate for FT positions	6.2%	8.4%	6.5%	8.8%	8.0%
3 Number of FT separations processed	14	19	20	20	18
4 HR Expenditure per FT positions	1,284	1,142	1,744	1,463	1,664

STAFFING	2015 BUDGET	2016 BUDGET
Assistant City Manager	0.5	0.5
Asst Human Resources Coordinator	1.0	1.0
Human Resource Assistant (part time)	0.7	0.7
Deputy Clerk	0.3	-
Total	2.5	2.2

ACTIVITY MANAGER: Assistant City Manager

#### GENERAL ACTIVITY DESCRIPTION

The Human Resources Activity supports the mission of the City through recruitment, selection, development, training and assessment of human resource needs. Administers employee benefits and compensation; implements and assures compliance with Federal and State employment laws; and, provides staff support and research to the Civil Service Commission for Police and Fire personnel employment vacancies. Labor relations services such as negotiations, labor contract administration and processing of employee grievances are provided by staff supplemented by a labor relations consultant. Organizational personnel policies are administered and communicated through the Employee Handbook and City Administrative Orders.

#### PROCESS USED

Staffing needs are continually reviewed by City departments and appropriated for in the City budget. The Human Resources Activity administers the hiring process through advertisements, candidate testing and interviews, paperwork processing for all City employees. Meeting materials are prepared for the Civil Service Commission and staff provides support in all employment matters affecting the commission. Civil Service employment for the Police and Fire Departments is established through candidate testing, job interviews and development of an employee roster.

The Human Resources Activity includes training, preparation and maintenance of the Employee Handbook, exit interviews, benefit administration, job description development and analysis, pay equity, compensation administration, grievance resolution and labor negotiations.

#### MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2016

1. Successfully implement changes related to health care reform.
2. Conduct Civil Service examinations as needed to maintain appointment rosters.
3. Provide recruiting, interviewing and other related personnel services for all City departments.
4. Maintain compliance with pay equity.
5. Plan and coordinate training programs for City staff.
6. Update position descriptions.
7. Continue to develop health promotion program.
8. Consider options for health insurance including going out to bid for both a fully insured and self-insured as part of a consortium.

SERVICE ACTIVITY: 142 – Fiscal Planning, Control, and Accounting  
 ORGANIZATIONAL DEPARTMENT: Finance  
 FUND: General

GENERAL GOVERNMENT

EXPENDITURES	2013 ACTUAL	2014 ACTUAL	2015 AMENDED BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Personal Services	627,065	665,198	700,470	327,157	704,057	734,593
Charges & Services	109,395	113,580	119,512	65,801	119,365	128,258
Supplies	1,533	3,083	1,350	458	1,444	1,350
Activity Total	<u>737,993</u>	<u>781,861</u>	<u>821,332</u>	<u>393,416</u>	<u>824,866</u>	<u>864,201</u>

ACTIVITY MANAGER: Manager of Accounting/Treasurer

GENERAL ACTIVITY DESCRIPTION

The Fiscal Planning, Control and Accounting Activity ensures the proper handling of all fiscal matters within the City by the initiation, implementation and control of financial plans with follow-up accounting to record these transactions. An independent auditing firm is hired to audit the City's records and financial statements in accordance with generally accepted auditing standards.

EXPENDITURE HIGHLIGHTS

Charges & Services – Provides for General Fund audit--\$21,000<sup>1</sup>; banking services--\$20,000; software charges--\$68,908; postage--\$3,750; GFOA conferences, travel and conferences--\$6,900; newspaper publications--\$1,900; insurance--\$975; dues and memberships--\$1,375; GFOA budget and financial report certificate fees--\$950; printer maintenance--\$2,500  
 Supplies – Provides for office copies, supplies, including covers and dividers for financial reports and budgets--\$1,350

<sup>1</sup>Total budgeted audit cost for all funds is \$35,000.

PROCESS USED

This activity assists with the preparation of the annual budget and also monitors revenues and expenditures. Financial statements are issued to management and the City Council on a periodic basis. Advice is provided to the City Manager, Council and departments regarding financial matters. Investment income is maximized by investing all available money. The payment of all accounts payable and invoicing of accounts receivable are handled by this activity.

RELATED REVENUE	2013	2014	2015 Budget	2015 Estimated	2016 Budget
Interest on investments					
General Fund only	(367,948)	609,201	178,000	189,000	221,000
Administrative Charges from					
Other Funds	<u>573,400</u>	<u>615,200</u>	<u>579,600</u>	<u>579,600</u>	<u>614,200</u>
	<u>205,452</u>	<u>1,224,401</u>	<u>757,600</u>	<u>768,600</u>	<u>835,200</u>

MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2016

SELECTED MEASURES	2013 Actual	2014 Actual	2015 Budget	2015 Estimated Thru 12/31	2016 Budget
1 City annual investment interest rate	1.52%	1.46%	1.50%	1.50%	1.75%
2 City annual investment return	-3.89%	5.32%	1.50%	1.50%	1.75%
3 Investment yield over (under) 5 yr Treasury avg	-5.06%	3.68%	N/A	-0.04%	N/A
4 1 year Treasury yield (12 month average)	0.13%	0.12%	N/A	0.02%	N/A
5 5 year Treasury yield (12 month average)	1.17%	1.64%	N/A	1.54%	N/A
6 Number of bond issues/refundings executed	2/1	1/0	1/0	1/0	1/0
7 Bond rating Moody's	Aa1	Aa1	Aa1	Aa1	Aa1
8 Consecutive Years Certificate of Achievement					
in Financial Reporting received	38	39	40	40	41
9 Consecutive Years Distinguished Budget					
Presentation Award received	29	30	31	31	32
10 Unmodified audit opinion received	Yes	Yes	Yes	Yes	Yes
11 Negative audit comments regarding					
Minnesota Legal Compliance	None	None	None	None	None

1. Prepare monthly reports for activity managers by 15<sup>th</sup> of succeeding month.
2. Generate enterprise fund statements and summary report of all funds distributed to City Council and enterprise managers by 29<sup>th</sup> day of month following close of quarter.
3. Maintain Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association.
4. Complete 2015 year-end financial statements and have audited by April 30, 2016.
5. Review annually the need for rate changes in the enterprise funds.
6. Complete internal audits as recommended by external auditors and by City officials.
7. Maintain the Government Finance Officers Association Award for Distinguished Budget Presentation.
8. Invoice all requests and follow up on all unpaid invoices on a regular basis.
9. Pay all bills by payment due dates or discount date if discount is offered.
10. Provide quarterly financial and narrative reports to the City Council regarding City finances.
11. Investigate alternative and innovative methods of financing and recommend financial planning and policy changes to the City Council as needed.
12. Provide training to departments on budget and finance topics.

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SERVICE ACTIVITY: 142 – Fiscal Planning, Control, and Accounting  
ORGANIZATIONAL DEPARTMENT: Finance  
FUND: General

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GENERAL GOVERNMENT

STAFFING	2015 BUDGET	2016 BUDGET
Finance Director	1.0	1.0
Manager of Accounting/Treasurer	1.0	1.0
Accounting Supervisor	1.0	1.0
Accounting Technicians	2.0	2.0
Accounting Clerk & Payroll Specialist	1.1	1.1
Total	6.1	6.1

EXPENDITURES	2013 ACTUAL	2014 ACTUAL	2015 AMENDED BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Personal Services	416,091	441,203	443,418	209,876	443,553	463,548
Charges & Services	98,337	103,154	137,429	73,528	132,440	146,329
Supplies	8,187	5,621	7,650	2,434	7,650	7,650
Capital Outlay	149,772	99,302	161,300	46,052	160,000	137,350
Activity Total	<u>672,387</u>	<u>649,280</u>	<u>749,797</u>	<u>331,890</u>	<u>743,643</u>	<u>754,877</u>

#### EXPENDITURE HIGHLIGHTS

Charges & Services – Provides for professional and consulting services and security audit--\$12,500; software charges--\$110,170; technical training--\$8,050; insurance and bonds--\$709; maintenance of hardware/software contracts--\$9,000; dues and subscriptions--\$400; waste removal--\$150; telephone--\$5,350  
 Supplies – Provides for computer equipment parts--\$1,500; general supplies--\$2,100; office supplies--\$350; small tools--\$3,700  
 Capital Outlay – Provides for (60) desktop computers--\$43,200; (10) laptop/notebook computers--\$12,500; (10) tablet computers--\$7,500; PCI security devices--\$9,650; Network infrastructure switch for disaster level 1--\$6,500; Network infrastructure Switch for disaster level 11--\$5,500; SAN network storage--\$16,000; wireless access points--\$7,200; departmental Printers--\$5,400; Voice over IP phones & licenses--\$15,900; Laserfiche upgrade--\$7,000; scanner--\$1,000

SELECTED MEASURES	2013 Actual	2014 Actual	2015 Budget	2015 Estimated Thru 12/31	2016 Budget
1 Number of computers supported	305	325	370	350	360
2 Number of printers supported	70	67	67	67	65
3 Completed requests for service	1,018	798	* 1,250	1,400	1,400
4 Number of website hits (millions)	7.5	8.0	8.0	8.5	9.0
5 O & M expenditure per device supported	\$1,393	\$1,250	\$1,340	\$1,300	\$1,400

\*Based on tickets generated (may not have created tickets for all requests)

STAFFING	2015 BUDGET	2016 BUDGET
IT Manager	1.0	1.0
Network Administrator	0.9	0.9
IT Tech	1.0	1.0
PC Specialist	<u>1.0</u>	<u>1.0</u>
Total	3.9	3.9

ACTIVITY MANAGER: IT Manager

#### GENERAL ACTIVITY DESCRIPTION

Provide computer support and expertise to system users to ensure provision of the best service possible to City customers. Administer, support and manage local and wide area networks. Coordinate the maintenance and troubleshooting of computer hardware. Identify needs for new and upgraded hardware and establish acquisition standards. Provide on-going end-user support for citywide and departmental applications. Monitor and regulate computer usage by defining standards for documentation and development, expansion and disaster recovery and establishing a computer protocol policy. Maintain the City's internet web site and internal intranet site. Manage the land line phone systems for City hall and remote locations.

#### PROCESS USED

Respond to customer requests in a timely fashion. Facilitation of this process involves the IT Steering Committee comprised of representatives from various departments that provide information and review user feedback on computing conditions in the departments. Committee goals include identification of potential areas where new technology may be applied to improve services to the public. Efficiency, usability, accuracy and/or speed of in-house processes will be prime Information Technology (IT) considerations. Respond to customer requests "in person" as necessary.

#### MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2016

1. Continue to upgrade PC hardware and software that has become obsolete.
2. Monitor, support and maintain computer systems.
3. Develop and support programs in-house for department applications.
4. Raise the level of end-user skills through the identification of training needs.
5. Continue to upgrade network hardware and software that has become obsolete.
6. Advance the functionality of the website(s) to benefit City employees and Coon Rapids citizens.
7. Expand the use of intranet for in-house use by City staff.
8. Work toward IT system continuity amongst all departments using GIS systems and imaging.

#### 2016 MANAGEMENT NOTES

- IT continuously monitors technology trends, evaluating for City use to lower costs or increase staff productivity.
- Requests seem to be increasing or time needed to spend on each request is increasing. Users of IT services start to comment on high IT workload level.

SERVICE ACTIVITY: 144 – General Revenue Collections  
 ORGANIZATIONAL DEPARTMENT: Finance  
 FUND: General

GENERAL GOVERNMENT

EXPENDITURES	2013 ACTUAL	2014 ACTUAL	2015 AMENDED BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Personal Services	56,462	59,230	65,494	28,150	57,165	58,631
Charges & Services	19,036	19,310	22,344	213	22,337	38,344
Supplies	270	503	700	562	702	700
Activity Total	<u>75,768</u>	<u>79,043</u>	<u>88,538</u>	<u>28,925</u>	<u>80,204</u>	<u>97,675</u>

#### EXPENDITURE HIGHLIGHTS

Charges & Services – Provides for County fee for special assessment processing--\$21,800; conferences, training and travel--\$200 insurance and bonds--\$44; maintenance & repair--\$300; Special Assessment application LOGIS charges--\$16,000  
 Supplies – Provides for office and general supplies--\$200; small tools--\$500

RELATED REVENUE	2013	2014	2015 Budget	2015 Estimated	2016 Budget
Assessing Search Fees	735	1,185	700	700	700

SELECTED MEASURES	2013 Actual	2014 Actual	2015 Budget	2015 Estimated Thru 12/31	2016 Budget
1 Assessments prepaid	284	193	300	200	200
2 Number of parcels with new assessments	2,495	2,771	2,800	2,800	2,800
3 Special assessment divisions made	8	15	8	15	15
4 Cost per outstanding assessment to monitor	14.34	13.93	15.53	14.07	17.14

STAFFING	2015 BUDGET	2016 BUDGET
Assessing Clerks	0.7	0.6
Cashier	<u>0.3</u>	<u>0.3</u>
Total	1.0	0.9

ACTIVITY MANAGER: Finance Director

#### GENERAL ACTIVITY DESCRIPTION

This activity records and receipts all revenues received by the City. This activity also notifies property owners of improvement and assessment hearings and administers the certification and collection of special assessments.

#### PROCESS USED

Payments to the City come to several different departments in the City which are then turned over the receptionist for deposit. Invoice payments, as well as everyday payments such as licenses, utility bills, special assessment and golf are receipted throughout the working day when received and funds are deposited daily. Searches on special assessments are sent out to the parties that request a formal search and payment is made for the search.

#### MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2016

1. Provide a written assessment search within 2 days of receipt of request.
2. Receipt all money the same day it is received and make bank deposits daily.
3. Forward assessment cancellations to Anoka County Property Records Division within two weeks after last day of the month.
4. Provide special assessment divisions for Anoka County Property Records Division within two weeks after receipt.



SERVICE ACTIVITY: 147 – Property Appraisal  
 ORGANIZATIONAL DEPARTMENT: Finance  
 FUND: General

GENERAL GOVERNMENT

EXPENDITURES	2013 ACTUAL	2014 ACTUAL	2015 AMENDED BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Personal Services	359,156	381,301	396,966	185,873	406,193	431,583
Charges & Services	14,604	19,416	35,664	6,958	35,064	15,224
Supplies	1,667	3,251	4,170	788	3,770	3,870
Activity Total	375,427	403,968	436,800	193,619	445,027	450,677

ACTIVITY MANAGER: City Assessor

#### GENERAL ACTIVITY DESCRIPTION

All taxable real property is identified and placed on the tax rolls with estimates of market values. Appraisals of new construction, reappraisals of existing buildings, land value calculations, homestead administration, property classification, sales information and maintenance of property files are tasks performed by this activity.

#### EXPENDITURE HIGHLIGHTS

Charges & Services – Provides for professional & consulting services--\$4,000; postage--\$1,900; travel and conferences--\$2,640; insurance and bonds--\$799; maintenance of equipment--\$1,600; dues and memberships--\$3,985; postcards--\$300  
 Supplies – Provides for office supplies--\$970; small tools & equipment--\$200; motor fuels/lubrication--\$1,100; maintenance and repair of equipment--\$1,600

#### PROCESS USED

New buildings and plats are added to the tax rolls each year as of January 2. All existing taxable property, by statute, is physically inspected at least once every five years. One-fifth of the properties are inspected each year to be revalued to market value for the year following inspection using current sales information and construction cost schedules provided by the County Assessing office and other National Cost Manual services. Un-inspected property is updated annually by the same method except for the reflection of abnormal depreciation or minor construction completed after the last physical inspection.

SELECTED MEASURES	2013 Actual	2014 Actual	2015 Budget	2015 Estimated Thru 12/31	2016 Budget
1 Parcels reinspected	4,600	5,068	4,900	5,100	5,200
2 Parcels reassessed	22,800	22,810	22,800	22,810	22,810
3 New homes inspected	15		15		
4 Building permits inspected	1,222	1,290	1,310	1,300	1,300
5 Real estate divisions/combinations made	8	9	8	10	10
6 New homestead requests approved	113	57	125	50	50
7 Residential coefficient of dispersion	7.6	6.1	6.5	6.25	6.25
8 Residential sales ratio median	93.3	93.5	94.5	93.5	93.5

#### MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2016

1. Re-inspect parcels every 5 years as required by State law by January 15.
2. Reassess 100 percent of the taxable parcels by February 15.
3. Inspect 100 percent of new construction by January 15.
4. Obtain an equalized assessment (a 93-95 percent sales ratio and a coefficient of dispersion of 10 or less) on all classes of property. The coefficient of dispersion is the percentage by which various individual assessment sales ratios differ on the average from the median (or middle) ratio.

STAFFING	2015 BUDGET	2016 BUDGET
City Assessor	1.0	1.0
Appraiser I	2.0	2.0
Seasonal Appraiser	0.7	0.7
Assessment Clerk	0.7	0.8
Total	4.4	4.5

SERVICE ACTIVITY: 148 – Purchasing  
 ORGANIZATIONAL DEPARTMENT: Finance  
 FUND: General

GENERAL GOVERNMENT

EXPENDITURES	2013 ACTUAL	2014 ACTUAL	2015 AMENDED BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Personal Services	58,155	61,183	69,913	30,015	64,219	67,475
Charges & Services	37,930	37,763	37,752	20,950	30,413	30,560
Supplies	11,910	9,889	14,500	6,175	14,500	12,500
Capital Outlay		1,150	18,703		18,703	
Activity Total	<u>107,995</u>	<u>109,985</u>	<u>140,868</u>	<u>57,140</u>	<u>127,835</u>	<u>110,535</u>

#### EXPENDITURE HIGHLIGHTS

Charges & Services – Provides for City telephone service--\$12,000; postage--\$1,700; travel, conferences and schools--\$300; receptionist mileage--\$620; advertising--\$860; insurance and liability--\$3,600; maintenance and repair of equipment--\$11,200; dues and memberships--\$250; licenses & taxes on vehicles--\$30  
 Supplies – Provides for office supplies--\$12,500

SELECTED MEASURES		2013	2014	2015	2015	2016	
		Actual	Actual	Budget	Estimated Thru 12/31	Budget	
1	Experience rating factor for liability insurance premium	0.804	0.99	*	N/A	0.892	N/A
2	Insured property in millions	114.6	117.1	117.1	120.5	120.5	
3	Number of vehicles/trailers	171	191	191	204	204	
4	Claims paid	78,884	220,404	N/A	140,000	N/A	
5	Three year average expenditures (\$ million)	55.7	55.2	51	54.1	X	
*new rating system							

\*new rating system

STAFFING	2015 BUDGET	2016 BUDGET
Purchasing Clerk	<u>1.0</u>	<u>1.0</u>
Total	1.0	1.0

ACTIVITY MANAGER: Finance Director

#### GENERAL ACTIVITY DESCRIPTION

The Purchasing Division seeks competitive pricing on products and services in conjunction with department needs and coordinates risk management activities and renewal of insurance policies. This activity includes the mailroom and main copier functions.

#### PROCESS USED

The Purchasing Division processes and monitors legal and budget compliance on most purchases made within the City. The Purchasing staff also maintains stock on items such as office supplies and photocopy materials which are used by all departments. All office maintenance contracts are managed by the Purchasing Division. The Purchasing Division participates in cooperative purchasing contracts with Hennepin and Anoka Counties, the State of Minnesota and NIGP to make quantity discounts available. All bid specifications for materials and office maintenance contracts are processed through the Purchasing Division. If City Council action is required, all pertinent data is collected and presented to City Council with a recommendation of action. If bids are required, specifications are prepared and advertised.

The Purchasing Division is responsible for insurance renewals and claims processing. Claims are filed with the League of Minnesota Cities Insurance Trust and information is regularly communicated to the various departments so that precautions can be taken to prevent future claims. Beginning in 2013, the LMCIT modified the way they rate liability coverage using five key factors: number of households, sewer connections, city employees, police officers and overall city expenditures. This change affects the municipal liability and auto liability premiums. Experience shows that these categories consistently accounted for most of the LMCIT's liability loss costs.

The Purchasing Division is also responsible for processing all outgoing mail, licensing and registering all City vehicles and providing backup coverage for front desk.

#### MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2016

1. Update insurance underwriting data prior to September 15th.
2. Monitor impact of high deductibles on liability insurance.

SERVICE ACTIVITY: 149 – Payroll  
 ORGANIZATIONAL DEPARTMENT: Finance  
 FUND: General

GENERAL GOVERNMENT

EXPENDITURES	2013 ACTUAL	2014 ACTUAL	2015 AMENDED BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Personal Services	73,505	77,416	82,518	37,534	82,543	83,489
Charges & Services	49,282	51,418	52,797	26,457	52,701	57,259
Supplies	427	534	570	331	570	570
Activity Total	123,214	129,368	135,885	64,322	135,814	141,318

#### EXPENDITURE HIGHLIGHTS

Charges & Services - Provides for LOGIS payroll system charges--\$56,947; postage--\$250; insurance--\$62  
 Supplies – Provides for copies and general office supplies--\$570

SELECTED MEASURES	2013 Actual	2014 Actual	2015 Budget	2015 Estimated Thru 12/31	2016 Budget
1 Number of W-2's issued	465	495	470	470	480
2 Activity 149 expenditures per \$1,000 personal service expenditures	5.15	5.13	5.22	5.29	5.18

STAFFING	2015 BUDGET	2016 BUDGET
Payroll Specialist	0.9	0.9
Secretaries	0.1	0.1
Total	1.0	1.0

ACTIVITY MANAGER: Manager of Accounting/Treasurer

#### GENERAL ACTIVITY DESCRIPTION

Payroll processes the City's payroll. Prompt, accurate paychecks are provided with proper deductions for all City employees.

#### PROCESS USED

Based on payroll authorizations received from Human Resources, payroll information is entered into the computer for processing of paychecks and payroll related reports. Computer runs are audited for accuracy.

#### MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2016

1. Prepare all checks for distribution on Thursday of payroll week.
2. Complete W-2 forms for distribution by January 31st.
3. Complete all known changes to payroll records before each payroll run.
4. Reconcile all payroll related accounts (health insurance, PERA, FICA) on a monthly basis.
5. Audit payroll records on an on-going basis to verify consistency with personnel records.
6. Implement use of the Insight Human Resources/Payroll reporting module to enhance payroll reporting and analysis.
7. Assist Human Resources with implementation of Affordable Care Act requirements.

# PUBLIC SAFETY PROGRAM

The Public Safety Program provides protection to the citizens of Coon Rapids. The Police activities protect people and property from criminal activity, and the Fire activities protect people and property from fire. The Emergency Operation/Planning activity has as its goal the preparedness for natural and man-made disasters.

ACTIVITY NUMBER DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET AS AMENDED	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
PUBLIC SAFETY PROGRAM						
201 Court Case/Preparation & Appearance	\$ 444,605	\$ 431,932	\$ 537,142	\$ 218,606	\$ 532,442	\$ 562,828
202 Investigation/Non-Traffic	1,239,685	1,129,510	1,440,029	515,075	1,558,023	1,584,922
203 Preventative Patrol/Traffic & All Other	6,127,487	6,637,701	6,520,150	3,230,111	6,170,712	6,587,425
204 Traffic Crash Reduction Project	66,220	45,739	112,610	20,447	82,465	119,575
205 Animal Control	77,330	88,752	61,392	40,603	56,824	63,141
206 Community Education	704,480	763,695	746,833	406,485	744,167	773,679
207 Drug Enforcement and Education	255,129	283,009	375,208	143,200	379,973	391,151
208 Emergency Operation Planning	47,377	34,008	64,879	19,178	68,660	70,073
221 Fire Prevention	372,770	443,158	482,567	220,210	451,580	461,536
222 Fire Training	282,235	347,322	398,840	208,812	416,177	401,131
223 Fire Suppression	2,813,027	2,887,604	2,895,920	1,575,215	2,851,421	2,983,504
224 Rescue and First Aid	471,282	547,901	615,496	249,908	595,914	646,739
225 Fire Investigation	16,797	15,180	38,984	9,006	38,677	39,291
251 Employee Safety	17,353	19,922	26,402	12,466	25,848	26,319
Program Total	<u>\$ 12,935,777</u>	<u>\$ 13,675,433</u>	<u>\$ 14,316,452</u>	<u>\$ 6,869,322</u>	<u>\$ 13,972,883</u>	<u>\$ 14,711,314</u>
Percent of General Fund Total	51.2%	51.5%	51.1%	53.2%	51.3%	51.2%

SERVICE ACTIVITY: 201 – Court Case/Preparation and Appearance  
 ORGANIZATIONAL DEPARTMENT: Legal  
 FUND: General

PUBLIC SAFETY

EXPENDITURES	2013 ACTUAL	2014 ACTUAL	2015 AMENDED BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Personal Services	433,471	413,677	516,323	209,005	516,025	542,009
Charges & Services	5,872	12,222	12,669	7,216	10,067	12,669
Supplies	5,262	6,033	8,150	2,385	6,350	8,150
Activity Total	444,605	431,932	537,142	218,606	532,442	562,828

#### EXPENDITURE HIGHLIGHTS

Personal Services – In addition to regular salaries and benefits, provides for overtime--\$18,656; standby--\$18,728  
 Charges & Services - Provides for travel and schools--\$500; professional & consulting services--\$9,000; insurance & bonds--\$269; telephone charges--\$900; misc--\$2,000  
 Supplies - Provides for research materials for prosecution--\$7,800; office supplies--\$350

SELECTED MEASURES	2013 Actual	2014 Actual	2015 Budget	2015 Estimated Thru 12/31	2016 Budget
1 Number of formal complaints issued:	854	747	950	700	750
2 Number of files opened	2,700	2,364	2,850	2,600	2,700
3 Number of cases proceeding to jury trial setting	435	164	400	200	300
4 Number of police officer court appearances	101	34	100	40	75
5 Number of police officer standby notices	311	314	375	375	375
7 Number of cases dismissed, including CWOP	512	526	500	600	550
8 Number of attorney court appearances*	4,168	3,494	4,100	3,600	3,800
9 Number of individuals who applied for CAP	1,090	886	1,100	1,100	1,200
10 Percent of individuals qualified for CAP	65.8	74.4	72.7	81.8	79.2

\*Excludes arraignments

STAFFING	2015 BUDGET	2016 BUDGET
City Attorney	0.1	0.1
Assistant Attorney	1.7	1.7
Police & Sergeants	0.8	0.8
Legal Secretary	1.0	1.0
Paralegal	0.8	0.9
Secretary	0.1	0.1
Total	4.5	4.6

ACTIVITY MANAGER: City Attorney/Police Captain

#### GENERAL ACTIVITY DESCRIPTION

The Legal Department prepares cases for prosecution and complaints and the Police Department notifies and schedules officers for court appearances, requiring close cooperation between the Police Department and County and City Attorneys.

#### PROCESS USED

Court appearances and testimony, as well as conferences with prosecutors and/or the City/County Attorney prior to a court appearance are necessary. Court case preparation involves additional investigation, legal research and the processing of complaints and evidence, as well as other related activities performed after the notification of a not guilty plea or the arrest of a felon or gross misdemeanor.

#### MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2016

1. Review all cases to which a not guilty plea has been entered. Make recommendations on all cases for additional evidence and documents necessary for prosecution. Notify victims and witnesses of court dates and to comply with notice requirements. Appear in court and prosecute all files in accordance with office guidelines.
2. Update and instruct officers on all new laws and decisions affecting Police operations.
3. Updating correspondences and other contact with crime victims.
4. Transition to Court Efile system when implemented by State.

#### 2016 MANAGEMENT NOTES

- o Files are not formally opened by the office until after the arraignment. Approximately 50 additional cases per week are reviewed for arraignment calendars.

SERVICE ACTIVITY: 202 – Investigation/Non-Traffic  
 ORGANIZATIONAL DEPARTMENT: Police  
 FUND: General

PUBLIC SAFETY

EXPENDITURES	2013 ACTUAL	2014 ACTUAL	2015 AMENDED BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Personal Services	1,191,118	1,089,485	1,375,597	491,973	1,501,994	1,517,462
Charges & Services	46,178	38,103	53,672	20,549	45,269	58,760
Supplies	2,389	1,922	10,760	2,553	10,760	8,700
Activity Total	<u>1,239,685</u>	<u>1,129,510</u>	<u>1,440,029</u>	<u>515,075</u>	<u>1,558,023</u>	<u>1,584,922</u>

ACTIVITY MANAGER: Police Captain

#### GENERAL ACTIVITY DESCRIPTION

This activity primarily involves the investigation of felony offenses but also includes case preparation for in-custody arrests, preparation and execution of search warrants, pawn activity monitoring, coordination and communication with local, state and federal law enforcement agencies and with other city departments/divisions, missing persons, vehicle forfeitures, recovered stolen property, arson/fire investigation and social service investigations.

#### EXPENDITURE HIGHLIGHTS

Personal Services - In addition to regular salaries and benefits, provides for overtime--\$49,185  
 Charges & Services - Provides for pawn shop transaction charges--\$44,900; postage--\$3,750; seminars--\$9,500; insurance & bonds--\$610  
 Supplies - Provides for film, fingerprint and evidence supplies--\$4,400; tools to aid investigations--\$4,300  
 Capital Outlay\*

\*The Capital Equipment Fund includes \$27,611 for Chrysler 200 (P41) for investigative division fleet; \$27,930 for Chrysler mini van (P46); \$32,190 for Dodge Charger (P52)

#### PROCESS USED

Follow-up investigation of major crimes is performed using up-to-date investigative techniques and tools. Crime trends are identified and a proactive response includes surveillance and the use of informants. Sharing information with local, state and federal authorities to develop suspects is done to stop criminal activity. Consults with City and County attorneys in regards to case preparation for court and other criminal and civil proceedings.

RELATED REVENUE	2013	2014	2015 Budget	2015 Estimated	2016 Budget
Pawn Shop Transaction Fees	60,545	52,872	59,000	57,000	57,000

#### MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2016

SELECTED MEASURES	2013 Actual	2014 Actual	2015 Budget	2015 Estimated Thru 12/31	2016 Budget
1 Number of Part I offenses	1,939	1,868	2,300	1,941	2,100
2 Rate per 1,000 population	31.3	30.1	36.0	31.3	34.0
3 Number of Part II offenses	3,991	3,835	4,300	4,827	4,900
4 Rate per 1,000 population	64.4	61.9	70.0	77.8	79.0
5 Average clearance rate for Part I offenses	37.9	46.25	37.0	40.0	40.0
6 Average clearance rate for Part II offenses	81.8	82.7	82.0	82.0	82.0

Part I offenses - Homicide, Robbery, Criminal Sexual Misconduct, 1st-3rd degree Assaults, Arson, Burglaries, vehicle thefts  
 Part II offenses - Domestic Assaults, Forgeries, Crimes against family, traffic-DWIs, Disturbing the Peace, Property Damage

STAFFING	2015 BUDGET	2016 BUDGET
Police Sergeant	1.0	1.0
Police Chief	0.2	0.2
Police Deputy Chief	0.8	0.8
Police Captain	1.0	1.0
Police Detectives	5.2	5.0
Police Officers	-	1.1
School Liaison	0.7	0.7
Support Staff	<u>4.0</u>	<u>4.0</u>
Total	12.9	13.8

1. Review and investigate all complaints, whether civil or criminal, and determine proper priority with regard to staffing levels and probable investigation success. Continually monitor case load status and clearance rates.
2. Reduce the amount of time each detective is committed to duties other than investigation and case preparation.
3. Continue to train detectives in the division in the latest investigatory techniques and provide them with effective equipment and tools.

SERVICE ACTIVITY: 203 – Patrol Response/Traffic Management and All Others  
 ORGANIZATIONAL DEPARTMENT: Police  
 FUND: General

PUBLIC SAFETY

EXPENDITURES	2013 ACTUAL	2014 ACTUAL	2015 AMENDED BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Personal Services	5,596,911	6,061,863	5,889,427	2,878,551	5,610,955	5,994,125
Charges & Services	229,226	287,993	307,645	218,063	317,647	350,500
Supplies	280,506	260,612	304,474	116,102	225,000	242,800
Capital Outlay	20,844	27,233	18,604	17,395	17,110	
Activity Total	<u>6,127,487</u>	<u>6,637,701</u>	<u>6,520,150</u>	<u>3,230,111</u>	<u>6,170,712</u>	<u>6,587,425</u>

#### EXPENDITURE HIGHLIGHTS

Personal Services - Provides for uniform allowance--\$52,754; holiday sell back--\$129,625; overtime--\$237,867  
 Charges & Services - Provides for State terminal charges--\$100,800; telephone charges--\$34,400; travel and conferences--\$55,000;  
 Insurance & bonds--\$70,000; fire extinguisher refills, maintenance and repair of equipment--\$55,200; dues and memberships--\$1,800;  
 copier rental--\$8,000; officers licenses--\$3,500; advertising & printing--\$1,800; software charges--\$15,000; professional & consulting  
 services--\$5,000  
 Supplies - Provides for office supplies--\$6,000; motor fuels and oil--\$139,000; Maintenance and repair of equipment by City--\$60,000;  
 general supplies--\$32,200; K-9 care--\$1,800; small tools & equipment--\$3,800  
 Capital Outlay\*

\*The Capital Equipment Fund includes \$195,000 for (5) new marked police vehicles (Units #P2, P10, P11, P14, P21).

RELATED REVENUE	2013	2014	2015 Budget	2015 Estimated	2016 Budget
Aid to Police Insurance Rebate	448,783	475,364	463,250	475,000	488,700
Traffic Crash Reports	7,493	8,263	6,000	7,000	7,000
Police Training Reimbursement	21,189	19,630	22,000	22,000	22,000
Special Police Services	94,864	114,310	98,200	98,000	98,000
Fines (Also supports Activities 202, 204)	334,526	287,596	387,000	320,500	320,500
	<u>906,855</u>	<u>905,163</u>	<u>976,450</u>	<u>922,500</u>	<u>936,200</u>

ACTIVITY MANAGER: Police Captain

#### GENERAL ACTIVITY DESCRIPTION

This activity is accomplished by patrol officers under the direction of patrol sergeants for 24 hour service. In addition, the activity is assisted by a civilian police reserve unit as well as community service officers. This activity involves the patrol of the entire city to enforce traffic and criminal laws, respond to emergencies and non-emergencies, apprehend fugitives, identify, report and mitigate dangerous/nuisance conditions, complete detailed reports on criminal and non-criminal calls for service, communicate and coordinate with local, state and federal law enforcement agencies and with other city departments/divisions, provide traffic and crowd control at large events, some instructional/informational public speaking presentations to citizen groups.

The Neighborhood Watch and Police Explorer Post programs activities are accomplished by various officers under the direction of a supervisor.

The Anoka Ramsey Community College contracts with the police department to provide security services utilizing police reserve officers.

This activity uses services of professional and consulting services such as Mediation Services, credit reporting agencies, towing services and software assistance.

#### PROCESS USED

Primarily responds to all calls for service and patrolling in marked patrol vehicles. Unallocated officer time is spent on proactive or directive patrol. Communicates with local, state and federal authorities to coordinate activities, participate in task forces and saturation detail.

#### MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2016

1. Identify conditions, environments, criminals in the City that generate a high volume of crime/nuisance reports and mitigate those conditions through directed patrol.
2. Reduce the volume of calls for service per officer so more time can be committed to proactive or directed patrol and initial investigations.
3. Continue to train officers in the division in the latest patrol techniques and provide them with effective equipment and tools.

SERVICE ACTIVITY: 203 – Patrol Response/Traffic Management and All Others  
 ORGANIZATIONAL DEPARTMENT: Police  
 FUND: General

PUBLIC SAFETY

SELECTED MEASURES		2013 Actual	2014 Actual	2015 Budget	2015 Estimated Thru 12/31	2016 Budget
1	Total calls for service	37,650	35,071	40,000	33,522	37,000
2	Number of traffic crashes	2,034	2,097	2,100	1,893	2,000
3	Number of traffic citations issued (does not include parking)	7,036	5,383	7,200	6,999	7,000
4	Number of Residential Burglaries	112	105	120	99	90

STAFFING	2015 BUDGET	2016 BUDGET
Police Chief	0.7	0.7
Police Captain	0.8	0.8
Police Sergeants	5.9	5.9
Police Officers	39.8	38.6
School Liaison	-	0.2
Support Staff	3.7	3.7
Network Administrator	0.1	0.1
CSO's	2.7	2.7
Total	53.7	52.7



SERVICE ACTIVITY: 204 – Traffic Crash Reduction Project  
 ORGANIZATIONAL DEPARTMENT: Police  
 FUND: General

PUBLIC SAFETY

EXPENDITURES	2013 ACTUAL	2014 ACTUAL	2015 AMENDED BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Personal Services	66,220	45,723	112,170	20,431	82,449	119,555
Charges & Services		16	440	16	16	20
Activity Total	<u>66,220</u>	<u>45,739</u>	<u>112,610</u>	<u>20,447</u>	<u>82,465</u>	<u>119,575</u>

#### EXPENDITURE HIGHLIGHTS

Personal Services – Patrol overtime (contingent upon receipt of grant funds in 2016).

RELATED REVENUE	2013	2014	2015 Budget	2015 Estimated	2016 Budget
TZD (Toward Zero Deaths) Grant	65,446	45,366	60,000	45,000	45,000
DWI Grant				75,140	142,000
	<u>65,446</u>	<u>45,366</u>	<u>60,000</u>	<u>120,140</u>	<u>187,000</u>

SELECTED MEASURES	2013 Actual	2014 Actual	2015 Budget	2015 Estimated Thru 12/31	2016 Budget
1 DWI arrests by category:					
DWI	100	87	100	102	130
Gross - misdemeanor	116	102	100	105	130
2 Seat belt citations	233	245	400	262	400
3 Speed citations	1,733	1,136	2,700	1,923	2,500

STAFFING	2015 BUDGET	2016 BUDGET
Police Officers	-	1.0
Police Officers (overtime hours)	<u>0.3</u>	<u>0.3</u>
Total	0.3	1.3

ACTIVITY MANAGER: Police Captain

#### GENERAL ACTIVITY DESCRIPTION

Includes directed patrol efforts to enforce traffic laws with special emphasis on speed enforcement, impaired drivers and motorists not wearing seatbelts.

#### PROCESS USED

Primarily directed patrol to enforce traffic laws with special emphasis on speeding violations, impaired drivers and seatbelt use.

#### MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2016

1. Continue to have one sergeant perform a leading role in the direction and operation of (TZD) Toward Zero Deaths Task Force and continue to participate in speed and seatbelt enforcement operations with other law enforcement agencies with the goal to educate the public, promote compliance with the law and reduce property damage and personal injury traffic crashes.
2. Train all new officers in Standardized Field Sobriety Testing, Occupant Protection Usage and Enforcement, and Drugs that Impair.

SERVICE ACTIVITY: 205 – Animal Control  
 ORGANIZATIONAL DEPARTMENT: Police  
 FUND: General

PUBLIC SAFETY

EXPENDITURES	2013 ACTUAL	2014 ACTUAL	2015 AMENDED BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Personal Services	67,351	76,094	47,362	36,829	42,798	49,111
Charges & Services	9,480	12,600	13,530	3,774	13,526	13,530
Supplies	499	58	500		500	500
Activity Total	<u>77,330</u>	<u>88,752</u>	<u>61,392</u>	<u>40,603</u>	<u>56,824</u>	<u>63,141</u>

ACTIVITY MANAGER: Police Captain

#### GENERAL ACTIVITY DESCRIPTION

This activity is accomplished by part-time Community Service Officers under the direction of a patrol sergeant. Community Service Officers respond to citizen complaints, transport animals to a designated shelter, enforce animal ordinances and issue citations/warnings as appropriate.

#### EXPENDITURE HIGHLIGHTS

Personal Services - Provides for 2,000 hours of part time for CSO's--\$49,111  
 Charges & Services - Provides for insurance & bonds--\$30; misc. animal control contract--\$13,500  
 Supplies – Provides for general supplies--\$500

#### PROCESS USED

Primarily responds to animal at large complaints, animal bite complaints and ordinance violations in marked patrol vehicles.

#### MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2016

1. Identify all animals that are determined to be potentially dangerous and take timely appropriate action.
2. Continually monitor animal boarding contracts and services to manage public dollars in the most cost-effective way.

SELECTED MEASURES	2013 Actual	2014 Actual	2015 Budget	2015 Estimated Thru 12/31	2016 Budget
1 Number of animal complaints	1,263	1,148	1,200	843	1,000
2 Number of animals impounded	94	43	100	42	50
3 Number of citations issued	34	71	50	27	50
4 Number of animal bite complaints	40	76	45	63	70

STAFFING	2015 BUDGET	2016 BUDGET
C.S.O.	<u>1.0</u>	<u>1.0</u>
Total	1.0	1.0

SERVICE ACTIVITY: 206 – School Liaison Program/Community Education  
 ORGANIZATIONAL DEPARTMENT: Police  
 FUND: General

PUBLIC SAFETY

EXPENDITURES	2013 ACTUAL	2014 ACTUAL	2015 AMENDED BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Personal Services	689,509	748,686	731,261	396,364	732,233	758,107
Charges & Services	11,542	10,284	11,872	8,478	11,579	11,872
Supplies	3,429	4,725	3,700	1,643	355	3,700
Activity Total	<u>704,480</u>	<u>763,695</u>	<u>746,833</u>	<u>406,485</u>	<u>744,167</u>	<u>773,679</u>

#### EXPENDITURE HIGHLIGHTS

Personal Services - In addition to regular salaries and benefits, provides for overtime--\$13,851, seasonal--\$31,588  
 Charges & Services - Provides for mediation services contracts--\$7,001; travel and conferences--\$4,500; insurance & bonds--\$371  
 Supplies - Provides for Crime Watch general supplies--\$3,700

RELATED REVENUE	2013	2014	2015 Budget	2015 Estimated	2016 Budget
School District Levy	247,033	251,975	256,919	257,105	262,246

SELECTED MEASURES	2013 Actual	2014 Actual	2015 Budget	2015 Estimated Thru 12/31	2016 Budget
1 Juvenile non-traffic arrests	404	420	450	468	480
2 Public speaking	112	129	100	114	120
3 Neighborhood Watch meetings held	6	6	6	6	6

STAFFING	2015 BUDGET	2016 BUDGET
Security	0.4	0.4
School Liaison Officers	3.0	3.0
Police Officers	<u>3.1</u>	<u>3.1</u>
Total	6.5	6.5

ACTIVITY MANAGER: Police Captain

#### GENERAL ACTIVITY DESCRIPTION

The School Liaison (SLO) activity is accomplished by three permanent SLO's in plain clothes and one uniformed SLO under the direction of one detective sergeant. SLO's provide a police presence in the high school, both middle schools and the River Trail Learning Center during the school year, Monday through Friday during school hours and frequently after hours at school functions. SLO's are also responsible for the elementary schools. SLO's investigate all levels of crime that occur on school property and provide a deterrent to criminal behavior on school property. SLO's identify and investigate social service/family issues, juvenile status offenses, adult missing persons and gang activity.

These activities include instructional/informational public speaking presentations to neighborhood groups, church groups, school and civic groups. Officers provide informational literature and reference material on a wide variety of public safety topics.

Community Oriented Policing is accomplished by three officers under the direction of one detective sergeant. These officers perform background checks on business license applicants; assist multi-housing managers and retail businesses by providing training, police service and support. They work with social service agencies to assist the mentally ill or vulnerable and ensure rental properties are in compliance with City Code.

The Anoka Ramsey Community College is served by police reserve offices that provide security on the college grounds under the direction of the Deputy Chief/Patrol Captain.

#### PROCESS USED

The school district contracts with the police department to provide school liaison officer services. SLO's work in the schools to investigate crime and social service/family issues. They also provide educational assistance on public safety topics.

Citizen groups and schools are solicited to attend presentations by officers on public safety topics which the department identifies as relevant to its mission. In addition, the Department receives requests to provide instructional presentations on various public safety topics.

#### MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2016

1. Continue to provide a police presence in the schools as a deterrent to criminal and gang activity. Identify at risk youths and work with other agencies on delinquency and social service issues.
2. Identify current public safety issues in the community and conduct Neighborhood Watch meetings to address them with the affected citizens.

SERVICE ACTIVITY: 207 – Drug Enforcement and Education  
 ORGANIZATIONAL DEPARTMENT: Police  
 FUND: General

PUBLIC SAFETY

EXPENDITURES	2013 ACTUAL	2014 ACTUAL	2015 AMENDED BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Personal Services	242,713	270,477	357,754	129,195	362,564	373,697
Charges & Services	12,153	11,851	11,954	10,409	11,909	11,954
Supplies	263	681	5,500	3,596	5,500	5,500
Activity Total	<u>255,129</u>	<u>283,009</u>	<u>375,208</u>	<u>143,200</u>	<u>379,973</u>	<u>391,151</u>

#### EXPENDITURE HIGHLIGHTS

Personal Services - Provides for overtime--\$49,326  
 Charges & Services - Provides for Drug task force match--\$10,250; seminars--\$1,500; insurance & bonds--\$204  
 Supplies - Provides for DARE and crime scene supplies--\$5,500

SELECTED MEASURES	2013 Actual	2014 Actual	2015 Budget	2015 Estimated Thru 12/31	2016 Budget
1 Narcotic Cases Coon Rapids	153	112	200	125	140
2 DARE Classes Instructed	25	25	25	25	25

STAFFING	2015 BUDGET	2016 BUDGET
Police Officers	3.0	3.0
Police Officers (overtime hours)	<u>0.3</u>	<u>0.3</u>
Total	3.3	3.3

ACTIVITY MANAGER: Police Captain

#### GENERAL ACTIVITY DESCRIPTION

The Drug Enforcement activity is accomplished by two officers assigned to the Anoka Hennepin Drug Task Force under the direct supervision of a sergeant from one of the member departments with oversight by the Captain of the Investigations Division. This activity involves drug enforcement through investigation, search warrant execution and case preparation, communicate and coordinate with local, state and federal law enforcement agencies and with agencies from other states.

The Drug Education activity is accomplished by four uniformed officers under the direction of the Captain of Patrol. This activity involves uniformed officers teaching the Drug Abuse Resistance Education (DARE) program to all of the elementary schools in the city.

#### PROCESS USED

Narcotics investigators use information from the public, confidential informants, other law enforcement officers, surveillance activities and other sources to identify arrest and prosecute narcotics violators. Narcotics buys are made using informants and undercover officers. Arrest and search warrants are issued by the courts after probable cause is developed and cases are submitted to the prosecutor. Educational programs are provided through public speaking by various officers with Drug Task Force experience and officers trained in the Drug Abuse Resistance Education curriculum.

#### 2016 MANAGEMENT NOTES

1. To proactively identify changing drug use trends and place a high priority on the identification, investigation, arrest and prosecution of drug offenders.
2. Reduce the demand for drugs through undercover operations, cooperative drug investigations and education of the public through public speaking and the DARE program.
3. Continue to train detectives in the division in the latest investigatory techniques and provide them with effective equipment and tools.

SERVICE ACTIVITY: 208 – Emergency Operation/Planning  
 ORGANIZATIONAL DEPARTMENT: Police  
 FUND: General

PUBLIC SAFETY

EXPENDITURES	2013 ACTUAL	2014 ACTUAL	2015 AMENDED BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Personal Services	34,713	21,423	49,395	7,147	53,293	54,714
Charges & Services	12,653	12,585	15,384	12,031	15,267	15,259
Supplies	11		100		100	100
Activity Total	<u>47,377</u>	<u>34,008</u>	<u>64,879</u>	<u>19,178</u>	<u>68,660</u>	<u>70,073</u>

ACTIVITY MANAGER: Police Chief

#### GENERAL ACTIVITY DESCRIPTION

This activity is accomplished by the Chief, Deputy Director of Emergency Management Police Captain and a sergeant. Emergency preparedness is the actual planning, documenting and implementing of safety procedures in case of a local, regional or national emergency or disaster affecting the community. It includes training personnel in best practices and coordinating with other neighboring agencies.

#### EXPENDITURE HIGHLIGHTS

Charges & Services - Provides for seminars and dues--\$600; insurance & bonds--\$759; utilities--\$700; maintenance of sirens--\$13,000; dues and memberships--\$200  
 Supplies - Provides for other supplies--\$100

#### PROCESS USED

Situations involving the potential for emergency or disaster are identified and assessed. Pre-planning includes determining what personnel, equipment and resources will be needed to cope with the situation before and after the event.

#### MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2016

1. Provide citizens with adequate warning, personnel, equipment and supplies through proper planning and preparation in the event of an emergency or disaster.
2. Provide training and equipment for personnel in preparation for disasters.

SELECTED MEASURES	2013 Actual	2014 Actual	2015 Budget	2015 Estimated Thru 12/31	2016 Budget
1 Prepare and update emergency plan each year	Yes	Yes	Yes	Yes	Yes
2 Maintain outdoor warning system	Yes	Yes	Yes	Yes	Yes
3 Maintain acceptable level of preparedness and certification	Yes	Yes	Yes	Yes	Yes
4 Exercise emergency plan	Yes	Yes	Yes	Yes	Yes

STAFFING	2015 BUDGET	2016 BUDGET
Police Chief	0.3	0.3
Secretary	<u>0.2</u>	<u>0.2</u>
Total	0.5	0.5

SERVICE ACTIVITY: 221 – Fire Prevention  
 ORGANIZATIONAL DEPARTMENT: Fire  
 FUND: General

PUBLIC SAFETY

EXPENDITURES	2013 ACTUAL	2014 ACTUAL	2015 AMENDED BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Personal Services	279,321	334,838	333,858	145,099	314,875	324,997
Charges & Services	70,593	74,742	90,497	39,290	92,393	105,639
Supplies	22,856	20,677	23,600	12,875	18,100	19,400
Capital Outlay		12,901	34,612	22,946	26,212	11,500
Activity Total	<u>372,770</u>	<u>443,158</u>	<u>482,567</u>	<u>220,210</u>	<u>451,580</u>	<u>461,536</u>

ACTIVITY MANAGER: Fire Marshal

#### GENERAL ACTIVITY DESCRIPTION

Fire Prevention Bureau provides information and responds to complaints regarding a variety of subjects as emergency planning, hazardous materials storage, fire and life safety hazards, outdoor burning, and permits. The Bureau completes final inspection of building fire alarm and Fire sprinkler systems. The small number of structure fires fought annually in Coon Rapids is an indication of the prevention bureau's efficacy.

#### EXPENDITURE HIGHLIGHTS

Personal Services - In addition to regular salaries and benefits, provides for overtime--\$15,119  
 Charges & Services - Provides for software charges--\$20,600; telephone--\$16,540; postage--\$1,400; fire prevention schools & training--\$6,900; insurance & bonds--\$199; utility services--\$57,700; dues and memberships--\$2,300  
 Supplies - Provides for motor fuels--\$9,000; fire prevention supplies--\$10,400  
 Capital Outlay\* – Provides for Freddy the robot fire truck--\$11,500

#### PROCESS USED

1. Public Education: Programs are created and delivered to secondary grade students, and the general public. Programs include fire prevention week, children's and senior safety camp.
2. Fire Inspections: Buildings are inspected as follows: a) Apartment buildings are inspected annually. b) Bars, churches and restaurants are inspected annually. c) Special hazard buildings are inspected annually. d) The remaining buildings are inspected on a rotating basis.
3. Maintenance of Records: Records of all inspections, fire prevention programs and fire and medical run reports.

SELECTED MEASURES	2013 Actual	2014 Actual	2015 Budget	2015 Estimated Thru 12/31	2016 Budget
1 Fire inspections of existing buildings	1,037	976	1,000	980	1,000
2 Plan reviews of fire sprinklers, alarms, new buildings	40	119	40	120	120
3 Number of Residents in Public Education Programs					
a. Fire station tours	65	70	70	80	70
b. Fire Prevention week (K-5)	5,700	5,600	5,800	5,900	6,000
Fire Prevention week (Adults)	600	600	600	600	600
c. Apartment prevention talks	10	12	15	8	25
4 % commercial occupancy required fire inspections completed	25%	25%	25%	25%	25%
5 Inspections of clutter homes	99	100	100	100	110

#### MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2016

1. Hold 21st annual "Safety Camp" for 180 fourth & fifth grade students.
2. Conduct 15th annual senior's safety camp - one day event.
3. Fire Prevention week: go to all elementary schools and talk to all grades about being fire safe.
4. Participate in "Night to Unite" events.
5. With the new plan, the 40 hour inspector, bars, churches, restaurants and hazard buildings will be inspected annually.
6. Shift inspectors will complete routine inspections, this will fit their schedule, as they are required to assist with staffing needs.

STAFFING	2015 BUDGET	2016 BUDGET
Fire Marshal	0.7	0.7
Fire Inspector	1.5	1.5
Firefighters	0.6	0.5
Secretary	<u>0.2</u>	<u>0.2</u>
Total	3.0	2.9

SERVICE ACTIVITY: 222 – Fire Training  
 ORGANIZATIONAL DEPARTMENT: Fire  
 FUND: General

PUBLIC SAFETY

EXPENDITURES	2013 ACTUAL	2014 ACTUAL	2015 AMENDED BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Personal Services	259,768	321,489	368,537	178,202	385,839	377,303
Charges & Services	19,941	19,784	12,253	12,543	12,288	22,628
Supplies	2,526	6,049	18,050	18,067	18,050	1,200
Activity Total	282,235	347,322	398,840	208,812	416,177	401,131

#### EXPENDITURE HIGHLIGHTS

Personal Services - In addition to regular salaries and benefits, provides for overtime--\$57,253; seasonal--\$44,465  
 Charges & Services - Provides for travel, schools, and conferences--\$10,600; insurance & bonds--\$153; dues and subscriptions--\$1,500;  
 Blue Card training--\$7,875, Injury Prevention program--\$2,500  
 Supplies – Provides for general supplies--\$1,200

SELECTED MEASURES	2013 Actual	2014 Actual	2015 Budget	2015 Estimated Thru 12/31	2016 Budget
1 Hours of training provided career firefighters	3,787	5,415	4,500	5,000	5,000
2 Hours of training provided on-call firefighters	1,826	1,560	1,800	1,800	2,000

STAFFING	2015 BUDGET	2016 BUDGET
Fire Chief	0.1	0.1
Assistant Fire Chief	0.5	0.5
Fire Marshal	0.1	0.1
Fire Inspector	0.2	0.2
Firefighters	2.1	2.1
On-Call Firefighters	0.5	0.5
Secretary	0.1	0.1
Total	3.6	3.6

ACTIVITY MANAGER: Assistant Fire Chief

#### GENERAL ACTIVITY DESCRIPTION

Training is provided to all members of the Fire Department, tailored to positions and needs. Chief Officers are trained in interpersonal and leadership skills, new regulations affecting the department and new technologies in fire protection. Officers attend courses to improve their management skills as well as their command and control at emergency events. Fire prevention personnel must maintain firefighting proficiency, fire code interpretation and the professional delivery of education programs. Firefighters are trained in firefighting, EMS, tactics, incident management system, hazardous materials, specialized rescue operations, etc.

#### PROCESS USED

Career firefighters spend time each shift training under the supervision of the Assistant Chief and duty captain. Paid On Call members train bi-monthly under the supervision of the Assistant Chief. Training involves classroom work as well as “hands-on” drills. Specialized classes are attended with the permission of the Assistant Chief. Officers and firefighters in degree fire protection or business/public administration programs are reimbursed if qualified under the City policy.

Officers and firefighters are also encouraged to attend resident courses at the National Fire Academy in Maryland. These programs are subsidized by the federal government and are highly specialized in the areas of administration, hazardous materials, fire prevention and fire investigation.

Additional training is provided through sectional/state fire schools and on-line training programs.

#### MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2016

1. Pursue grant opportunities for training.
2. Train new personnel on procedures and equipment used in Coon Rapids.
3. Participate in mutual aid drills to continue cooperation between departments in the event of a major emergency.
4. Develop a more aggressive mentorship program for future Fire Department leaders.
5. Continue to improve the firefighter safety and wellness programs.
6. Actively use and support the newly developed Anoka County Fire Protection Training Academy.

SERVICE ACTIVITY: 223 – Fire Suppression  
 ORGANIZATIONAL DEPARTMENT: Fire  
 FUND: General

PUBLIC SAFETY

EXPENDITURES	2013 ACTUAL	2014 ACTUAL	2015 AMENDED BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Personal Services	2,525,996	2,596,692	2,639,596	1,383,188	2,558,179	2,720,425
Charges & Services	128,431	155,963	142,764	101,504	160,754	133,034
Supplies	152,748	124,938	105,425	75,823	125,610	130,045
Capital Outlay	5,852	10,011	8,135	14,700	6,878	
Activity Total	2,813,027	2,887,604	2,895,920	1,575,215	2,851,421	2,983,504

ACTIVITY MANAGER: Fire Chief

#### GENERAL ACTIVITY DESCRIPTION

All fire calls in the City are accounted for in this activity. This includes responding to fires in structures of all types, as well as vehicle, railroad and grass fires. Firefighters respond to all hazardous material incidents and correctly stabilize the situation.

#### EXPENDITURE HIGHLIGHTS

Personal Services - Provides for uniform allowance--\$21,969; holiday sell-back--\$189,477; overtime--\$85,679; sick leave incentive--\$10,565; FLSA--\$33,835; seasonal--\$15,022  
 Charges & Services - Provides for professional & consulting--\$2,550; travel and conferences--\$3,000; insurance--\$14,024; repairs and maintenance of equipment and buildings--\$106,480; dues and memberships--\$2,730; waste removal and cleaning--\$2,000; solid waste charge--\$2,000; telephone--\$250  
 Supplies - Provides for office supplies--\$3,500; motor fuels--\$18,000; repair and maintenance of equipment and stations by City--\$50,400; station repairs and maintenance by firefighters--\$2,100; fire fighting related supplies--\$13,425; personal protective gear--\$30,000; cleaning supplies--\$5,000; small tools--\$7,620  
 Capital Outlay\*

\*The Capital Equipment Fund includes \$58,355 for ¾ ton vehicle (Unit #3293).

#### PROCESS USED

All fire alarms are received through the Anoka County Central Communications - 911 System. Upon receiving the call, the dispatcher immediately contacts the Coon Rapids Fire Department by radio informing them of the location and nature of the emergency. Call information is received at all fire stations on computers listing special hazards and instructions needed at the scene. The on-duty Captain then assigns the personnel and equipment needed to deal with the emergency. All radio transmissions are time-recorded for future use in submitting reports and verifying accounts of the incident.

#### MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2016

1. Participate in training and exercises related to emergency planning and homeland security requirements.
2. Work on vehicle fleet maintenance and rehabilitation to extend the life of apparatus.
3. Jointly meet with other city departments to enhance the working relationship relating to emergency operations center.
4. Enhance the emergency operations base (Fire Operations Center) at Station #1 for disaster preparedness.
5. Monitor and improve the department's wellness/fitness program.
6. Continue to improve the rehab/medical monitoring procedures for improved firefighter safety.

SELECTED MEASURES	2013 Actual	2014 Actual	2015 Budget	2015 Estimated Thru 12/31	2016 Budget
1 Structural fires per 1,000	0.82	0.61	0.80	0.70	0.70
2 Car fires	20	32	25	30	30
3 False alarms	362	397	380	400	400
4 Other (1)	868	1,063	870	1,100	1,100
5 Total Fire Calls	1,473	1,688	1,500	1,700	1,700
6 Average calls per day (total calls/365 days)	13.3	13.6	13.4	13.6	13.8
7 Average response time (minutes) for structure fire	4.86	N/A	4.86	4.86	4.86
8 Average fleet expenditures per vehicle	10,742	9,347	9,000	9,000	9,000

STAFFING	2015 BUDGET	2016 BUDGET
Fire Chief	0.4	0.4
Assistant Fire Chief	0.1	0.1
Fire Inspectors	1.9	1.9
Firefighters	18.6	18.7
On-Call Firefighters	0.2	0.2
Secretary	0.4	0.4
Total	21.6	21.7



SERVICE ACTIVITY: 224 – Rescue and First Aid  
 ORGANIZATIONAL DEPARTMENT: Fire  
 FUND: General

PUBLIC SAFETY

EXPENDITURES	2013 ACTUAL	2014 ACTUAL	2015 AMENDED BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Personal Services	423,731	477,986	556,523	221,697	545,723	576,716
Charges & Services	22,577	14,794	21,587	12,189	21,561	22,187
Supplies	24,974	33,776	35,430	16,022	28,630	26,995
Capital Outlay		21,345	1,956			20,841
Activity Total	471,282	547,901	615,496	249,908	595,914	646,739

#### EXPENDITURE HIGHLIGHTS

Personal Services – Provides for overtime--\$7,560

Other Charges - Provides for EMS training/conferences--\$5,500; medical directorship--\$14,000; insurance & bonds--\$287; maintenance and repair of equipment--\$2,400

Supplies - Provides for motor fuel--\$9,500; general supplies--\$13,795; small tools & equipment--\$3,700

Capital Outlay\* – Provides for (2) Lucas devices--\$14,536; Rescue air bag setup--\$6,305

\*The Capital Equipment Fund includes \$460,000 for (2) replacement rescue trucks (Unit #3285, #3286).

SELECTED MEASURES	2013 Actual	2014 Actual	2015 Budget	2015 Estimated Thru 12/31	2016 Budget
1 Medical Alarms	3,320	3,520	3,900	3,900	3,900
2 EMS Response time (minutes)	4.36	N/A	4.30	4.30	5.30
3 Minutes/call (staff time) (EMS only)	20	N/A	22	22	22

STAFFING	2015 BUDGET	2016 BUDGET
Assistant Fire Chief	0.4	0.4
Firefighters	3.7	3.7
Fire Inspectors	0.4	0.4
Secretary	0.1	0.1
Fire Chief	0.5	0.5
Total	5.1	5.1

ACTIVITY MANAGER: Assistant Fire Chief

#### GENERAL ACTIVITY DESCRIPTION

Firefighters provide emergency medical services to victims of illness or injuries. This includes providing pre-hospital medical care as well as extrication of patients from vehicles, machinery, confined space and other life threatening situations.

#### PROCESS USED

Emergency calls are received through the Anoka County Central Communications 911 telephone system and are dispatched to fire, police and private ambulance service. The first arriving agency evaluates the situation, informs other responders and begins the appropriate level of medical care and treatment. Medical care and treatment provided by the Fire Department can include using an automatic external defibrillator, airway management, CPR, IV therapy, neck and spinal immobilization, bleeding control and the administration of oxygen and other medications approved by the department's medical director and EMS protocols.

Career firefighters maintain certification as Emergency Medical Technicians with approved variances while Paid On Call members maintain certification as Emergency Medical Technicians or First Responders.

EMS training is provided through monthly in service drills administered through a contract with Allina Transportation.

#### MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2016

1. Maintain certification at an EMT-I level for all career members and at an EMT or First Responder level for all paid on-call members.
2. Continue technical rescue training in various disciplines of confined space entry, high and low angle rope rescues, water/ice rescues, trench rescue and structural collapse rescues.
3. Provide specific training for specialized rescue team members.
4. Provide surrounding departments an enhanced awareness of the availability and skills provided by the Specialized Rescue Team.

SERVICE ACTIVITY: 225 – Fire Investigation  
 ORGANIZATIONAL DEPARTMENT: Fire  
 FUND: General

PUBLIC SAFETY

EXPENDITURES	2013 ACTUAL	2014 ACTUAL	2015 AMENDED BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Personal Services	13,078	10,613	33,367	6,374	33,460	34,074
Charges & Services	1,664	2,938	3,417	1,903	3,417	3,417
Supplies	2,055	1,629	2,200	729	1,800	1,800
Activity Total	16,797	15,180	38,984	9,006	38,677	39,291

ACTIVITY MANAGER: Fire Marshal

#### GENERAL ACTIVITY DESCRIPTION

Fires are investigated by Fire Department personnel to determine the cause and origin. If arson is determined, proper law enforcement agencies are notified and assisted.

#### PROCESS USED

Fires are investigated to determine their cause and origin using department equipment and personnel. If the investigation indicates that the fire's cause was due to arson or from a violation of existing codes or ordinances, prosecution will be pursued. The Fire Department will assist other City departments (i.e., Police and Legal) as well as County, State and Federal agencies in the prosecution of those responsible for the fire. Records consisting of, but not limited to fire reports, pictures, videos and evidence will be maintained. Five members of the department are on the Anoka County Fire Investigation Team (ACFIT).

#### EXPENDITURE HIGHLIGHTS

Personal Services – Provides for overtime--\$7,560  
 Charges & Services - Provides for travel and conferences--\$2,400; insurance & bonds-- \$17; dues & memberships--\$500; misc.--\$500  
 Supplies – Provides for general supplies and tools--\$1,800

SELECTED MEASURES	2013 Actual	2014 Actual	2015 Budget	2015 Estimated Thru 12/31	2016 Budget
1 Number of fire investigation hours	270	237	500	300	500
2 Number of arson cases charged	6	4	10	6	10
3 Number of juvenile firesetters counseled	15	12	20	12	20

#### MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2016

1. Investigate and determine the cause and origin of fires.
2. Assist in the prosecution of cases that require prosecution.
3. Analyze available data to determine if there are patterns related to arson.
4. Provide training access for department employees involved with fire investigations.
5. Use the information gathered through the juvenile fire setter program to identify any repeat offenders and intervene as needed. This program information is shared by Anoka County Fire Departments.
6. Be actively involved in the Anoka County Fire Investigation Team (ACFIT).
7. Purchase needed safety equipment for all investigators.
8. Promote Arson Awareness week which is held in May.
9. All investigators to attend the annual training conference in St. Cloud.

STAFFING	2015 BUDGET	2016 BUDGET
Fire Inspector	0.1	0.1
Fire Marshal	0.2	0.2
Total	0.3	0.3

SERVICE ACTIVITY: 251 – Employee Safety  
 ORGANIZATIONAL DEPARTMENT: Fire  
 FUND: General

PUBLIC SAFETY

EXPENDITURES	2013 ACTUAL	2014 ACTUAL	2015 AMENDED BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Personal Services	15,063	17,275	17,551	6,798	17,577	18,512
Charges & Services	1,824	1,567	2,819	819	2,822	2,819
Supplies	466	1,080	800	200	800	800
Capital Outlay			5,232	4,649	4,649	4,188
Activity Total	<u>17,353</u>	<u>19,922</u>	<u>26,402</u>	<u>12,466</u>	<u>25,848</u>	<u>26,319</u>

ACTIVITY MANAGER: Safety Director (Fire Chief)

#### GENERAL ACTIVITY DESCRIPTION

Safety training information and supplies are made available. The safety eye glass program is administered.

#### PROCESS USED

Safety problems are tracked through Worker's Compensation Injury Reports. Training is provided to correct unsafe procedures. Equipment is repaired or upgraded as needed to maintain safety. The Safety Director is the staff liaison to the Safety Commission. Safety problems relating to the City are reviewed by the Safety Commission and recommendations sent to the City Council.

OSHA and insurance company inspections are conducted and changes are made as required to obtain compliance. Mandatory training is held for all employees.

Worker's compensation claims are processed and the records are maintained by the Human Resources staff.

The safety eye glass program is administered and monitored.

#### MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2016

1. Conduct "Live Fire" - fire extinguisher training for City employees.
2. CPR training is offered to City employees.
3. Via the Safety Committee, continue addressing safety issues to increase safety awareness with employees and encourage cooperation to implement solutions.

#### EXPENDITURE HIGHLIGHTS

Charges & Services - Provides for insurance & bonds--\$9; dues and memberships--\$200; professional and consulting services--\$2,610  
 Supplies - Provides for medical and safety supplies--\$800  
 Capital Outlay – Provides for (2) replacement AED's at Public Works and CTN--\$4,188

SELECTED MEASURES	2013 Actual	2014 Actual	2015 Budget	2015 Estimated Thru 12/31	2016 Budget
1 Number of cases with lost workdays and/or restrictions	22	4	25	15	15
2 Number of cases with lost workdays	13	3	15	10	10
3 Number of days lost	832	15	400	400	400
4 Number of days with restricted duty	414	163	400	400	400
5 Number of deaths	0	0	0	0	0
6 Total number of injuries reported per year	76	63	75	75	75
7 Worker's compensation experience rating	1.16	1.21	N/A	1.21	1.19

STAFFING	2015 BUDGET	2016 BUDGET
Fire Chief	0.1	0.1
Secretary	<u>0.1</u>	<u>0.1</u>
Total	0.2	0.2

# COMMUNITY SERVICES PROGRAM

The Community Services Program provides an environment in which citizens of all ages can participate in physical, mental and social activities.

ACTIVITY NUMBER	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET AS AMENDED	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
COMMUNITY SERVICES PROGRAM							
302	Riverwind Recreational Center	\$ 11,709	\$ 10,073	\$ 12,104	\$ 12,789	\$ 42,031	\$ 42,490
305	Community School/Summer Recreation	117,581	116,336	117,611	50	117,604	96,862
320	Civic Center	74,409	85,442	87,359	41,564	100,832	108,956
323	Contract Grants	47,165	51,417	47,266	21,207	93,570	94,066
324	Senior Citizens Activity Center	205,265	218,714	223,825	100,226	222,304	236,762
	Program Total	<u>\$ 456,129</u>	<u>\$ 481,982</u>	<u>\$ 488,165</u>	<u>\$ 175,836</u>	<u>\$ 576,341</u>	<u>\$ 579,136</u>
	Percent of General Fund Total	1.8%	1.8%	1.7%	1.4%	2.1%	2.0%

SERVICE ACTIVITY: 302 – Riverwind Recreational Center  
 ORGANIZATIONAL DEPARTMENT: Public Works  
 FUND: General

COMMUNITY SERVICES

EXPENDITURES	2013 ACTUAL	2014 ACTUAL	2015 AMENDED BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Personal Services				7,225	30,347	29,848
Charges & Services	9,037	9,138	9,334	4,383	8,889	9,872
Supplies	2,672	935	2,770	1,181	2,795	2,770
Activity Total	11,709	10,073	12,104	12,789	42,031	42,490

ACTIVITY MANAGER: Park Supervisor

GENERAL ACTIVITY DESCRIPTION

This activity provides space for public use at the Riverwind Recreational Center. Expenditures reflect the cost of operating the building which houses the Element Teen Center and also is available for public rental.

MANAGEMENT NOTES

- Staffing and operation of the Teen Center was taken over from the school district in 2015.

EXPENDITURE HIGHLIGHTS

Charges & Services - Provides for telephone--\$540; utility costs--\$4,057; repairs by contractors--\$4,989; insurance--\$5; floor mat rental--\$281  
 Supplies – Provides for cleaning supplies--\$970; maintenance and repairs by City employees--\$1,800

STAFFING	2015 BUDGET	2016 BUDGET
Teen Center Coordinator	-	0.8
		0.8

SERVICE ACTIVITY: 305 – Community School/Youth – Teen/Summer Recreation  
 ORGANIZATIONAL DEPARTMENT: City Manager  
 FUND: General

COMMUNITY SERVICES

EXPENDITURES	2013 ACTUAL	2014 ACTUAL	2015 AMENDED BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Charges & Services	117,581	116,336	117,611	50	117,604	96,862
Activity Total	117,581	116,336	117,611	50	117,604	96,862

EXPENDITURE HIGHLIGHTS

Charges & Services - Provides for program subsidies to the Anoka-Hennepin Community Schools Summer Programs. Youth and Teen programs--\$96,805; insurance & bonds--\$57

SELECTED MEASURES	2013 Actual	2014 Actual	2015 Budget	2015 Estimated Thru 12/31	2016 Budget
1 Number enrolled in summer programs	1,890	1,410	2,000	0	0
2 Average number of youth programs per building per quarter (City)(1)	34	30	30	30	30
3 Number enrolled in youth programs	8,723	6,051	8,500	8,500	8,500
4 Number enrolled in teen programs(2)	18,835	18,844	20,000	20,000	20,000

- (1) Anoka-Hennepin provides additional funding for 10 more youth programs per quarter.  
 (2) Does not include summer program

ACTIVITY MANAGER: City Manager

GENERAL ACTIVITY DESCRIPTION

The City provides supplemental funding for the City-wide summer and school year recreational program for youth and teens that is conducted by Anoka-Hennepin School District. These programs are conducted in the City parks, as well as on school grounds. Activities include a broad scope of youth and teen recreational activities, such as teen trips, youth baseball, sports clinics, craft activities, arts opportunities, special events, open gym activities, youth service and community service.

PROCESS USED

City Council establishes funding levels and monitors general program focus to be implemented by Anoka-Hennepin District #11 Community Education Department.

MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2016

1. Continue cost effective program service delivery.
2. Provide quality summer programming for youth and teens.
3. Continue to develop new outreach strategies for effective marketing of youth programs.
4. Monitor participation levels to ensure that programming meets customer recreation needs.
5. Develop overall community healthy youth strategy and re-align relationship with Community Education as appropriate.

SERVICE ACTIVITY: 320 – Facilities Rental  
 ORGANIZATIONAL DEPARTMENT: Finance  
 FUND: General

COMMUNITY SERVICES

EXPENDITURES	2013 ACTUAL	2014 ACTUAL	2015 AMENDED BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Personal Services	49,846	55,056	59,833	27,009	73,370	77,215
Charges & Services	23,429	26,743	24,976	13,692	24,262	24,441
Supplies	1,134	3,643	2,550	863	3,200	7,300
Activity Total	<u>74,409</u>	<u>85,442</u>	<u>87,359</u>	<u>41,564</u>	<u>100,832</u>	<u>108,956</u>

ACTIVITY MANAGER: Finance Director

GENERAL ACTIVITY DESCRIPTION

The Civic Center has a large meeting/banquet room with adjacent kitchen facilities, an adjacent training room, conference room, rec room and an arts/craft room which may be scheduled for use by residents, civic groups, non-profit organizations and non-residents. The backyard offers an outdoor grill, pergola and gazebo in a garden setting for use by the public.

EXPENDITURE HIGHLIGHTS

Personal Services – Provides for services, overtime (Civic, Police)--\$10,812  
 Charges & Services - Provides for postage--\$100; conferences--\$50; advertising--\$4,000; insurance & bonds--\$116; maintenance and repair of equipment--\$1,000; rent--\$4,525; contractual custodial--\$14,000; software charges--\$200; credit card fees--\$450  
 Supplies - Provides for office and general supplies--\$2,400; small tools--\$4,900

PROCESS USED

As provided by the policy for use of City Center facilities, potential users of the facility file an application through the Coordinator. Applications are reviewed for compatibility with policies before acceptance. Rental fees are collected before confirmation of the space requested.

RELATED REVENUE	2013	2014	2015 Budget	2015 Estimated	2016 Budget
Room rentals	68,812	79,081	78,750	78,750	80,000
Miscellaneous rentals	3,700	7,480	6,000	7,400	7,400
Security reimbursement	9,875	9,510	8,000	8,000	8,000
Wedding Expo	-	3,365	3,500	3,520	3,500
	<u>82,387</u>	<u>99,436</u>	<u>96,250</u>	<u>97,670</u>	<u>98,900</u>

MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2016

Accommodate as many users as possible in the given space while still allowing the facilities to be well-maintained and attractive.

Update the civic end of the building with new partitions, blinds, wainscoting and carpet.

Increase utilization of banquet space during the week days for public gatherings, retirements, graduations, etc.

SELECTED MEASURES	2013 Actual	2014 Actual	2015 Budget	2015 Estimated Thru 12/31	2016 Budget
1 % of weekend days (Fri-Sunday) rented					
Civic room	70	75	80	80	80
Training room	66	71	75	75	75
Arts/craft room	67	65	70	70	70
2 % of weekday evenings (Mon-Thurs) rented					
Civic room	33	33	50	50	50
Training room	37	32	50	50	50
Arts/craft room	46	55	65	70	70
Conference room #5	27	41	50	50	50

STAFFING	2015 BUDGET	2016 BUDGET
Event Monitors	0.7	0.6
Facilities Coordinator	0.6	0.9
OT - Civic	<u>0.1</u>	<u>0.1</u>
Total	1.4	1.6

SERVICE ACTIVITY: 323 – Contract Grants  
 ORGANIZATIONAL DEPARTMENT: Finance  
 FUND: General

COMMUNITY SERVICES

EXPENDITURES	2013 ACTUAL	2014 ACTUAL	2015 AMENDED BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Personal Services					20,250	20,750
Charges & Services	47,165	51,417	47,266	16,233	73,320	73,316
Supplies				4,974		
Activity Total	<u>47,165</u>	<u>51,417</u>	<u>47,266</u>	<u>21,207</u>	<u>93,570</u>	<u>94,066</u>

ACTIVITY MANAGER: City Manager

GENERAL ACTIVITY DESCRIPTION

This activity accounts for the 5% lawful gambling proceeds submitted to the City by local charitable gambling license holders as well as the Member City Marketing Grant from the Twin Cities Gateway Visitors Bureau. Beginning in 2015, the costs for the 4<sup>th</sup> of July celebration are also in this activity.

PROCESS USED

Local charitable gambling license holders submit 5% of their lawful gambling proceeds to the City per City Ordinance. Then, 90% of these funds are contributed by the City to the Coon Rapids Community Strength Foundation. Additionally, 90% of the Twin Cities Gateway Visitors Bureau Member City Marketing Grant received by the City is also contributed to the Coon Rapids Community Strength Foundation. The Twin Cities Gateway Visitors Bureau, per agreement, provides community grants to member cities based on lodging tax receipts generated by each respective city. Each member city may choose to use the grant funding for the promotion of community festivals or events or may use it as appropriate to market and promote other facilities or amenities in the community. The Coon Rapids Community Strength Foundation uses the funds that the City contributes from the lawful gambling proceeds and the marketing grant to promote and enhance the quality of life in the City of Coon Rapids by supporting community celebrations and events. The remaining 10% of both these sources is retained by the City for projects deemed appropriate by the City Council within the guidelines of State Statutes.

EXPENDITURE HIGHLIGHTS

Other Charges – Provides for Community Strength Foundation--\$51,300; insurance--\$16; traffic control barriers for 4<sup>th</sup> of July Celebration--\$10,000; light rentals for 4<sup>th</sup> of July celebration--\$12,000

RELATED REVENUE	2013	2014	2015 Budget	2015 Estimated	2016 Budget
5% lawful gambling proceeds	36,503	40,716	36,500	40,700	40,700
Twin Cities Gateway Visitors Bureau grant	18,385	16,392	16,000	16,362	16,300
	<u>54,888</u>	<u>57,108</u>	<u>52,500</u>	<u>57,062</u>	<u>57,000</u>



SERVICE ACTIVITY: 324 – Senior Citizen Services  
 ORGANIZATIONAL DEPARTMENT: Finance  
 FUND: General

COMMUNITY SERVICES

EXPENDITURES	2013 ACTUAL	2014 ACTUAL	2015 AMENDED BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Personal Services	168,300	179,067	183,881	85,085	183,936	193,119
Charges & Services	24,291	21,587	27,170	10,756	26,494	26,795
Supplies	12,674	18,060	12,774	4,385	11,874	12,274
Capital Outlay						4,574
Activity Total	<u>205,265</u>	<u>218,714</u>	<u>223,825</u>	<u>100,226</u>	<u>222,304</u>	<u>236,762</u>

ACTIVITY MANAGER: Senior Services Program Specialist

GENERAL ACTIVITY DESCRIPTION

The Senior Services Program is a community focal point, as designated by the Metropolitan Council Program on Aging. It is a drop-in program for senior citizens in the Coon Rapids area for organized and unorganized activities. This program provides educational and social activities as well as physical and emotional support for seniors age 55 and older, their families and caregivers.

EXPENDITURE HIGHLIGHTS

Charges & Services - Provides for volunteer van driver stipend, speaker fees and volunteer training--\$7,254; telephone charges--\$387; postage--\$5,900; travel and conferences--\$600; insurance and bonds--\$589; maintenance and repair of equipment--\$5,228; dues and subscriptions--\$360; licenses & taxes--\$477; advertising & printing--\$6,000  
 Supplies - Provides for office supplies--\$3,974; motor fuels--\$3,200; maintenance and repairs by City--\$500; general supplies--\$4,600  
 Capital Outlay – Provides for copier for Senior Center--\$4,574

PROCESS USED

The Senior Services Program is available 12 months a year in the Civic Center. The Senior Services program provides transportation for senior dining and activities with the help of a bus and a donated van.

RELATED REVENUE	2013	2014	2015 Budget	2015 Estimated	2016 Budget
Senior Activity Donations (newsletter, etc.)	2,345	4,702	2,000	4,000	2,000
Senior Transportation Donations	2,080	2,258	2,500	3,000	2,500

MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2016

1. Recruit, train and motivate Civic Center volunteers.

2016 MANAGEMENT NOTES

- o Focus on recruiting, training and retaining senior and non-senior volunteers to lead programs, transportation, and outreach activities.

SELECTED MEASURES	2013 Actual	2014 Actual	2015 Budget	2015 Estimated Thru 12/31	2016 Budget
1 Number of seniors served in dining (duplicated)	7,562	5,273	7,700	5,300	5,400
2 Average daily dining participants	30	25	36	27	30
3 City funded programs (unduplicated)					
Number of participants	4,294	4,191	4,500	4,400	4,500
Cost per participant	48	52	50	51	53
4 City funded programs (duplicated)					
Number of participants	33,039	33,172	35,000	34,500	35,000
Cost per participant	6.21	6.59	6.40	6.44	6.76
5 Number of seniors served by transportation (unduplicated)	139	196	175	200	210
(duplicated)	2,185	2,355	2,400	2,400	2,500
6 Transportation Program miles	13,071	14,198	17,000	16,000	17,000
7 Number of volunteer hours	32,547	33,832	33,000	33,000	34,000
8 Number of off-site activities	84	88	90	90	95
9 Number of seniors served by senior companions	44	41	44	44	44
10 Number of senior companion volunteer hours	4,300	3,912	4,300	4,100	4,300

STAFFING	2015 BUDGET	2016 BUDGET
Program Specialist	1.0	1.0
Program Assistant	1.0	1.0
Chores and More Coordinator	<u>0.1</u>	<u>0.1</u>
Total	2.1	2.1

# COMMUNITY DEVELOPMENT PROGRAM

The Community Development Program provides for the planned, orderly growth of the City.

ACTIVITY NUMBER	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET AS AMENDED	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
COMMUNITY DEVELOPMENT PROGRAM							
401	Planning	\$ 419,532	\$ 434,088	\$ 469,210	\$ 248,275	\$ 438,595	\$ 456,147
407	Neighborhood Reinvestment	466,283	465,996	584,529	212,388	513,256	559,293
421	Building Inspection	<u>829,954</u>	<u>886,671</u>	<u>991,305</u>	<u>416,991</u>	<u>927,292</u>	<u>1,007,753</u>
	Program Total	<u>\$ 1,715,769</u>	<u>\$ 1,786,755</u>	<u>\$ 2,045,044</u>	<u>\$ 877,654</u>	<u>\$ 1,879,143</u>	<u>\$ 2,023,193</u>
	Percent of General Fund Total	6.8%	6.7%	7.3%	6.8%	6.9%	7.0%

**Reader's Notes:**

SERVICE ACTIVITY: 401 – Planning  
 ORGANIZATIONAL DEPARTMENT: Community Development  
 FUND: General

COMMUNITY DEVELOPMENT

EXPENDITURES	2013 ACTUAL	2014 ACTUAL	2015 AMENDED BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Personal Services	375,239	375,378	403,943	194,601	370,685	392,147
Charges & Services	43,882	57,964	61,567	51,859	64,105	62,400
Supplies	411	746	3,700	1,815	3,805	1,600
Activity Total	<u>419,532</u>	<u>434,088</u>	<u>469,210</u>	<u>248,275</u>	<u>438,595</u>	<u>456,147</u>

ACTIVITY MANAGER: Community Development Director

GENERAL ACTIVITY DESCRIPTION

The Planning Activity is the principal advisor to the Planning Commission and City Council on policy matters regarding long range planning for the physical development of the City and on land use regulations and development projects. The activity provides information to citizens and developers, collects data and conducts research on existing and anticipated physical and demographic characteristics of the City.

EXPENDITURE HIGHLIGHTS

Charges and Services - Provides for consulting services for comp plan update--\$3,000; postage--\$1,000; schools & training--\$5,500; advertising & legal notices--\$2,500; insurance & bonds--\$45,000; copier maintenance--\$1,400; dues and subscriptions--\$2,000; miscellaneous services--\$2,000  
 Supplies – Provides for supplies--\$800; fuel--\$300; general supplies--\$500

PROCESS USED

The activity provides reports and recommendations to assist the Planning Commission and the City Council maintain the ongoing effectiveness and relevance of the City Comprehensive Plan, land use and development regulations.

RELATED REVENUE	2013	2014	2015 Budget	2015 Estimated	2016 Budget
Planning and Zoning Fees	13,491	11,405	11,500	11,500	11,500

The activity processes all requests to the Planning Commission and City Council on proposed Code changes, City Comprehensive Plan and zoning amendments, planned unit developments, preliminary and final plats, lot splits, site plans and conditional use permits.

The activity informs and advises citizens and developers on City zoning and land development regulations.

SELECTED MEASURES	2013 Actual	2014 Actual	2015 Budget	2015 Estimated Thru 12/31	2016 Budget
1 Number of planning cases	29	20	35	40	40
2 Number of new housing units approved:					
-Single Family	2	2	10	4	50
-Multiple Family	0	0	200	166	166
3 Number of projects approved:					
-Residential	3	2	3	6	3
-Commercial/Office	5	10	3	8	6
-Industrial	0	4	1	3	1

The activity maintains a current inventory of vacant land in the City and provides information and prepares reports on existing and anticipated physical and demographic conditions in the City.

Upon request of the City Council, Planning Commission or City Manager, the activity conducts special studies on community development issues or mediates development issues.

MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2016

1. Provide recommendations to the Planning Commission and the City Council on proposed residential, commercial/office and industrial developments.
2. Provide recommendations to the Planning Commission and City Council to maintain the relevance and effectiveness of City development regulations.
3. Effectively support Board of Adjustment and Appeals activities regarding variances and other matters considered by the Board.

STAFFING	BUDGET	BUDGET
Community Development Director	0.5	0.5
Community Development Specialist	0.2	-
Housing & Zoning Coordinator	1.0	1.0
Planner	1.0	1.0
Administrative Assistant	0.5	0.5
Intern	<u>0.3</u>	<u>0.3</u>
Total	3.5	3.3

SERVICE ACTIVITY: 407 – Neighborhood Reinvestment  
 ORGANIZATIONAL DEPARTMENT: Community Development  
 FUND: General

COMMUNITY DEVELOPMENT

ACTIVITY MANAGER: Neighborhood Coordinator

EXPENDITURES	2013 ACTUAL	2014 ACTUAL	2015 AMENDED BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Personal Services	414,081	416,813	517,661	182,632	448,857	495,315
Charges & Services	45,818	42,297	55,518	24,087	55,749	56,628
Supplies	6,384	6,886	11,350	5,669	8,650	7,350
Activity Total	466,283	465,996	584,529	212,388	513,256	559,293

#### GENERAL ACTIVITY DESCRIPTION

This activity enforces the Land Use Regulations, commonly called the Zoning Code, and sections of the Health, Safety and Sanitation Title, commonly referred to as the Nuisance Ordinance . This activity also processes citizen complaints regarding problems with long grass and weeds. City staff mows long grass and weeds when property owners do not comply.

#### PROCESS USED

Complaints of violations are received from the general public or via inspections by City personnel. Investigations are conducted by the Property Maintenance and Housing Inspectors. Responses to complaints are coordinated with the Building Inspection Division, Engineering/Public Works and Legal Departments. Attempts are made to obtain compliance on a voluntary basis. If this fails, summary abatement procedures or legal action, civil or criminal, are used to secure compliance.

#### MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2016

1. Affirmatively pursue all reported Code violations by actively responding to customer complaints through timely and appropriate actions and obtain Code compliance in all complaints where violations are determined to exist.
2. Provide recommendations to the Board of Adjustment and Appeals, Planning Commission and City Council to maintain the relevance and effectiveness of City zoning regulations and nuisance ordinances.
3. Continue to strive to obtain better methods in which to streamline complaints to ensure the enforcement process is completed in an efficient manner.
4. Actively pursue revisions to the nuisance code to effect better enforcement.

#### EXPENDITURE HIGHLIGHTS

Personal Services - In addition to regular salaries and benefits, provides for in house mowing--\$5,895; uniforms--\$1,076  
 Charges & Services - Provides for professional and consulting services--\$1,000; software charges--\$31,615; telephone--\$5,238; postage--\$6,600; school & conferences--\$6,025; advertising & legal notices--\$2,000; insurance & bonds--\$1,300; dues and membership--\$400; miscellaneous--\$1,450; maintenance & repair of equipment-contractual--\$1,000  
 Supplies - Provides for office supplies--\$2,300; equipment & general supplies--\$1,950; motor fuels and lub--\$3,100

SELECTED MEASURES	2013 Actual	2014 Actual	2015 Budget	2015 Estimated Thru 12/31	2016 Budget
1 Number of complaints received:					
-From public/other sources	796	939	850	1,200	1,000
-From systematic investigation	2,368	2,077	2,200	2,100	2,400
TOTAL	3,164	3,016	3,050	3,300	3,400
2 Estimated number of complaint inspections performed	630	1,007	750	1,200	1,500
3 Number of complaints resolved by:					
-Inspection finding no violations	166	286	250	275	275
-Voluntary compliance	1,121	1,783	1,000	1,800	2,000
-Abatement procedures	178	128	150	150	175
-Formal complaints/citations issued	1,330	1,158	1,200	1,200	1,500
-Appeals process	35	18	50	30	50
4 % of rental licensing inspections completed in 30 days	70%	87%	60%	80%	90%
5 % of property compliance within 30 days of order	75%	86%	80%	80%	90%
6 # of long grass/weed complaints received	865	884	850	850	850
7 # of properties abated for weeds	109	68	120	80	80

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SERVICE ACTIVITY: 407 – Neighborhood Reinvestment  
ORGANIZATIONAL DEPARTMENT: Community Development  
FUND: General

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COMMUNITY DEVELOPMENT

STAFFING	2015 BUDGET	2016 BUDGET
Housing Inspectors	3.0	4.0
Code Enforcement Technician	1.0	-
Neighborhood Coordinator	1.0	0.7
Seasonal In House Mow	0.3	0.2
Administrative Assistant	0.5	1.0
Total	5.8	5.9

SERVICE ACTIVITY: 421 – Building Inspection  
 ORGANIZATIONAL DEPARTMENT: Community Development  
 FUND: General

COMMUNITY DEVELOPMENT

EXPENDITURES	2013 ACTUAL	2014 ACTUAL	2015 AMENDED BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Personal Services	702,409	793,984	884,096	374,318	842,960	904,637
Charges & Services	113,570	76,253	81,609	33,381	66,632	83,409
Supplies	13,975	16,434	25,600	9,292	17,700	13,300
Capital Outlay						6,407
Activity Total	<u>829,954</u>	<u>886,671</u>	<u>991,305</u>	<u>416,991</u>	<u>927,292</u>	<u>1,007,753</u>

#### EXPENDITURE HIGHLIGHTS

Personal Services - In addition to regular salaries and benefits, provides for uniform allowance--\$1,884; seasonal--\$18,364  
 Charges & Services - Software charges for permits system--\$24,825; cell phone charges--\$8,881; postage--\$1,700; travel and conferences--\$10,653; insurance & bonds--\$1,600; maintenance of equipment--\$2,900; dues and memberships--\$2,230; licenses & taxes--\$860; miscellaneous--\$17,510; seasonal/special inspection services--\$12,000; printing charges--\$250  
 Supplies - Provides for general and office supplies--\$3,000; fuel--\$6,800; maintenance & repair equipment--\$1,500; small tools--\$1,500; Safety items--\$500  
 Capital Outlay – Provides for copier--\$6,407

RELATED REVENUE	2013	2014	2015 Budget	2015 Estimated	2016 Budget
Non-business Permits	1,170,607	1,087,041	1,150,707	944,000	988,000
(Building, plumbing, heating, & electrical)					
Plan Review Fees	361,876	300,270	250,000	155,215	162,240
	<u>1,532,483</u>	<u>1,387,311</u>	<u>1,400,707</u>	<u>1,099,215</u>	<u>1,150,240</u>

SELECTED MEASURES	2013 Actual	2014 Actual	2015 Budget	2015 Estimated Thru 12/31	2016 Budget
1 Number of permits issued:					
-Building	2,229	2,035	2,060	2,108	2,200
-Electric	1,738	1,582	1,648	1,656	1,600
-Plumbing	1,377	1,300	1,236	1,304	1,300
-Mechanical	1,091	1,020	1,133	1,081	1,100
-Excavation & sewer and water	7	66	20	40	50
-Occupancy/vacant property	33	53	0	25	75
2 Number of inspections made	15,077	13,650	12,360	12,000	13,500
3 Number of plans reviewed:					
-Residential	475	354	450	375	400
-Non-residential	109	98	120	100	100
4 Inspection/Inspector/day	12.01	10.88	12.31	11.67	12
5 % of plan reviews completed:					
Residential (within 5 days)	n/a	96%	90%	90%	90%
Commercial (within 10 days)	n/a	96%	90%	90%	90%
6 Electrical Inspections	2,531	2,230	2,100	2,100	2,100

ACTIVITY MANAGER: Chief Building Official

#### GENERAL ACTIVITY DESCRIPTION

Provides that construction of new, expanded and remodeled residential, commercial, industrial, public, semi-public and multiple family residential structures comply with applicable Federal, State and City regulations. Responds to citizen complaints involving building regulations.

#### PROCESS USED

The activity involves plan review, permit issuance, inspection of phases and certificate of occupancy. All structures being remodeled also receive plumbing, heating and building inspections.

#### MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2016

1. Respond to an estimated 12,500 requests for building code inspections.
2. Obtain voluntary compliance for building code violations at 99 percent..
3. Maintain an average time to processing residential construction plans of five working days and ten working days for non-residential construction plans.
4. Respond to 10,000 estimated citizen requests, including all phone calls. Approximately 100 of these requests are for action notices which require an average of 5 days.
5. Increase utilization of computerized building inspection and permit system to provide enhanced and more efficient customer service.

#### 2016 MANAGEMENT NOTES

- o Process permit request in a responsive and responsible manner to assure high levels of customer service and effective compliance with building regulation standards.
- o Affirmatively pursue all reported Code violations by actively responding to customer complaints through timely and appropriate actions and obtain Code compliance in all complaints where violations are determined to exist.

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SERVICE ACTIVITY: 421 – Building Inspection  
ORGANIZATIONAL DEPARTMENT: Community Development  
FUND: General

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COMMUNITY DEVELOPMENT

STAFFING	2015 BUDGET	2016 BUDGET
Chief Building Official	1.0	1.0
Inspectors	5.0	5.0
Permit Technician	2.0	2.0
Plans Examiner	1.0	1.0
Seasonal Inspector	0.4	0.4
Total	9.4	9.4



**Reader's Notes:**

# MAINTENANCE SERVICES PROGRAM

The Maintenance Services Program provides for the maintenance and repair of public facilities and equipment.

ACTIVITY NUMBER	DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET AS AMENDED	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
MAINTENANCE SERVICES PROGRAM							
500	Snow Removal	\$ 402,255	\$ 396,468	\$ 457,696	\$ 193,144	\$ 469,438	\$ 488,222
501	Street Maintenance	910,611	941,416	1,028,312	426,329	932,555	978,243
503	Streetlight/Traffic Signal Maint.	588,992	692,954	638,319	230,647	586,492	647,869
506	Central Garage Vehicle Maintenance	628,330	683,783	645,267	335,210	683,069	694,673
507	Public Building Maintenance	594,042	638,485	665,236	299,389	592,664	595,767
508	Geographic Information System	202,184	201,443	239,408	116,003	236,447	262,918
509	Engineering Maintenance Services	372,606	317,412	263,789	148,608	301,721	317,279
510	Parks and Ground Maintenance	1,699,672	1,766,932	1,871,929	813,948	1,845,177	1,953,257
511	Sidewalk Maintenance	45,552	75,843	59,595	35,888	55,933	57,615
514	Recreational Sports Program		56,728	47,408	20,884	47,424	55,059
515	Indoor Skating/Ice Arena	698,853	712,130	703,930	364,008	661,519	715,141
516	Outdoor Skating	102,378	140,675	156,347	57,379	157,484	161,645
521	Tree Maintenance	311,888	280,713	310,690	144,124	310,782	315,505
	Program Total	<u>\$ 6,557,363</u>	<u>\$ 6,904,982</u>	<u>\$ 7,087,926</u>	<u>\$ 3,185,561</u>	<u>\$ 6,880,705</u>	<u>\$ 7,243,193</u>
	Percent of General Fund Total	26.0%	26.0%	25.3%	24.7%	25.2%	25.2%

**Reader's Notes:**

SERVICE ACTIVITY: 500 – Snow Removal  
 ORGANIZATIONAL DEPARTMENT: Public Works  
 FUND: General

MAINTENANCE SERVICES

EXPENDITURES	2013 ACTUAL	2014 ACTUAL	2015 AMENDED BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Personal Services	152,766	165,589	208,466	50,100	251,839	263,722
Charges & Services	4,236	4,439	11,030	3,225	12,776	12,800
Supplies	245,253	226,440	238,200	139,819	204,823	211,700
Activity Total	402,255	396,468	457,696	193,144	469,438	488,222

ACTIVITY MANAGER: Streets Supervisor

GENERAL ACTIVITY DESCRIPTION

The Snow Removal Activity provides snow removal services for City streets providing convenient and safe travel and to maintain reasonable driving conditions in the winter months.

PROCESS USED

Snow plows with wings and salters are used to clear City streets of snow on a systematic basis as soon as practical after a snowstorm.

MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2016

1. Plow all City streets – 221.5 miles and 374 cul-de-sacs, 15 eyebrows, 34 knuckles, 13 dead ends and 1 hammerhead within 24 hours of average snowfall of three inches or more.
2. Salt all icy intersections and steep grades within eight hours.
3. Minimize the number of complaints.
4. Maintain a snow emergency schedule.
5. Respond to citizen complaints in a timely manner.

EXPENDITURE HIGHLIGHTS

Personal Services – In addition to regular salaries and benefits, provides for overtime--\$43,033  
 Charges & Services - Provides for professional & consulting weather service--\$2,800; travel, schools and conferences--\$3,000; insurance & bonds--\$2,300; maintenance and repair of equipment--\$3,700; contractual other--\$1,000  
 Supplies - Provides for motor fuels--\$40,300; maintenance and repair of equipment by City--\$24,000; supplies & salt--\$146,000; safety Items--\$1,000; office supplies--\$400

SELECTED MEASURES	2013 Actual	2014 Actual	2015 Budget	2015 Estimated Thru 12/31	2016 Budget
1 Number of inches of snowfall (airport)	69	70	60	60	60
2 Number of hours spent plowing & salting	4,633	5,163	4,000	4,000	4,000
3 Number of tons of salt used	3,315	3,082	3,500	1,500	4,000
4 % of snow removal events completed in < 12 hours	100%	100%	100%	100%	100%
5 Annual cost/mile	1,854	1,827	2,109	2,111	2,301
6 Annual cost of chemicals	189,300	188,002	146,000	146,000	162,000

STAFFING	2015 BUDGET	2016 BUDGET
Parks Supervisor	0.1	0.1
Streets Supervisor	0.1	0.1
Street Maintenance	2.6	3.1
Secretary	0.1	0.1
Total	2.9	3.4

SERVICE ACTIVITY: 501 – Street Maintenance  
 ORGANIZATIONAL DEPARTMENT: Public Works  
 FUND: General

MAINTENANCE SERVICES

EXPENDITURES	2013 ACTUAL	2014 ACTUAL	2015 AMENDED BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Personal Services	684,854	688,799	726,258	326,314	657,367	715,123
Charges & Services	117,942	137,990	128,359	51,576	130,693	135,692
Supplies	107,815	114,627	146,400	39,624	117,200	121,200
Capital Outlay			27,295	8,815	27,295	6,228
Activity Total	<u>910,611</u>	<u>941,416</u>	<u>1,028,312</u>	<u>426,329</u>	<u>932,555</u>	<u>978,243</u>

ACTIVITY MANAGER: Streets Supervisor

GENERAL ACTIVITY DESCRIPTION

Maintain all City streets to minimize deterioration. Maintenance includes patching/seal coating, sweeping, and mowing roadsides.

PROCESS USED

Street conditions are continually assessed to determine repair and replacement needs. Calls for service are responded to.

EXPENDITURE HIGHLIGHTS

Personal Service - Provides for uniform allowance--\$3,730; overtime--\$5,062; seasonal--\$28,246  
 Charges & Services - Provides for professional & consulting services--\$1,500; telephone--\$2,100; schools and conferences--\$3,600; insurance & bonds--\$8,000; repair and maintenance of equipment--\$41,998; repairs & maintenance of streets--\$61,000; membership dues--\$400; rental of equipment--\$5,800; waste removal--\$600; software charges--\$3,803; postage--\$100; licenses & taxes--\$500; miscellaneous--\$1,000; MMUA safety compliance service--\$5,291  
 Supplies - Provides for office supplies--\$1,800; small tools--\$1,400; motor fuels--\$27,000; repair and maintenance of equipment--\$31,000; patching materials--\$32,000; supplies for pothole and crack filling--\$25,700; safety supplies--\$2,300  
 Capital Outlay - Provides for plate compactor for soils and asphalt work--\$2,500; sealcoating skid sprayer (Unit #36)--\$3,728

MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2016

1. Mow boulevards six times per year.
2. Seal coat 19 miles of paved streets.
3. 100% completion of potholes by June 15<sup>th</sup>.

Seal coating is budgeted in the Street Reconstruction Capital Projects Fund.

RELATED REVENUE	2013	2014	2015 Budget	2015 Estimated	2016 Budget
State Highway Maintenance Aid	122,745	122,745	122,745	122,745	122,745

SELECTED MEASURES	2013 Actual	2014 Actual	2015 Budget	2015 Estimated Thru 12/31	2016 Budget
1 Miles of streets sealcoated	24	17	30	16	30
2 % of streets sealcoated	11%	8%	14%	8%	14%
3 Number of cul-de-sacs sealcoated	18	34	50	40	32
4 % of cul-de-sacs sealcoated	4%	9%	12%	10%	9%
5 Cost/mile patching/crack filling material	208	208	400	400	400
6 Number of pothole complaints	137	218	200	200	200
7 % of potholes repaired by June 15h	100%	100%	100%	100%	100%
8 % of sign repairs completed in 10 days	99%	99%	99%	99%	99%
9 % of streets in good or fair condition	85%	85%	90%	90%	90%

SERVICE ACTIVITY: 501 – Street Maintenance  
ORGANIZATIONAL DEPARTMENT: Public Works  
FUND: General

MAINTENANCE SERVICES

STAFFING	2015 BUDGET	2016 BUDGET
Public Works Director	0.1	0.1
Streets Supervisor	0.5	0.5
Street Maintenance	8.6	7.8
Engineer	0.1	0.1
Secretary	0.1	0.1
Total	9.4	8.6

SERVICE ACTIVITY: 503 – Streetlight and Traffic Signal Maintenance  
 ORGANIZATIONAL DEPARTMENT: Public Works  
 FUND: General

MAINTENANCE SERVICES

EXPENDITURES	2013 ACTUAL	2014 ACTUAL	2015 AMENDED BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Personal Services	10,825	6,112	15,899	3,103	15,921	16,787
Charges & Services	578,167	686,838	622,420	227,544	570,571	606,082
Supplies		4				
Capital Outlay						25,000
Activity Total	588,992	692,954	638,319	230,647	586,492	647,869

ACTIVITY MANAGER: Streets Supervisor

GENERAL ACTIVITY DESCRIPTION

Provides lighting for the safety of pedestrians and vehicular traffic at intersections and other locations throughout the City. Activities include repainting, re-lamping and repairing of street lights.

PROCESS USED

Streetlights--Existing streetlights are maintained by either the power company or the City, depending upon ownership. The City currently contracts for most maintenance on City-owned lights. Streetlight complaints or repair requests are taken by the Public Works Department and referred to the proper agency for action.

New streetlights are installed in new plats by the developer according to City specifications. The lights are donated to the City and the City maintains them.

Requests for new streetlights on existing streets are evaluated by the Public Services Director. If warranted, a light will be installed and maintained by the City.

Traffic Signals--Existing traffic signals are maintained by the City, Anoka County or the Minnesota Department of Transportation. Maintenance responsibility is determined at the time the signal is installed.

MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2016

1. Receive repair requests and refer to the appropriate electric company.
2. Prepare work orders for lights which the City is responsible to maintain.
3. Follow up on all work orders to ensure completion.
4. Order installation of new streetlights approved by the City Council.
5. Re-lamp and clean signal lights twice a year.

EXPENDITURE HIGHLIGHTS

Charges & Services - Provides for insurance & bonds--\$320; utility costs of streetlights and traffic signals--\$445,262; repair of streetlights and traffic signals--\$160,500

Capital Outlay – Provides for EVP upgrades at existing intersections--\$25,000

SELECTED MEASURES	2013 Actual	2014 Actual	2015 Budget	2015 Estimated Thru 12/31	2016 Budget
1 Number of City owned streetlights*	1,919	1,904	1,919	1,919	1,919
2 Number of utility owned streetlights	1,650	1,641	1,650	1,641	1,641
3 Number of street light repair requests referred	585	408	600	600	600
4 Number of repairs by outside contracts	387	128	400	400	400
5 Number of traffic signals maintained by City (relamping only)	13	13	13	14	14
6 % of repairs completed within 14 days	71%	67%	90%	90%	90%

\*Privately contracted out by City for maintenance and repair work.

STAFFING	2015 BUDGET	2016 BUDGET
Street Supervisor	0.1	0.1
Secretary	0.2	0.2
Total	0.3	0.3

SERVICE ACTIVITY: 506 – Central Garage/Vehicle Maintenance  
 ORGANIZATIONAL DEPARTMENT: Public Works  
 FUND: General

MAINTENANCE SERVICES

EXPENDITURES	2013 ACTUAL	2014 ACTUAL	2015 AMENDED BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Personal Services	528,545	585,558	539,863	268,263	586,428	604,031
Charges & Services	43,073	43,421	47,971	30,289	48,576	48,275
Supplies	39,255	47,769	40,500	23,626	32,100	36,500
Capital Outlay			16,933	13,032	15,965	5,867
Fuel and Parts	17,457	7,035				
Activity Total	628,330	683,783	645,267	335,210	683,069	694,673

EXPENDITURE HIGHLIGHTS

Personal Services - Provides for uniform allowance--\$2,799; overtime--\$35,488  
 Charges & Services – Provides for Nextel phones--\$2,300; postage--\$100; conference and schools--\$2,650; insurance & bonds--\$7,500; utility services--\$5,675; maintenance and repair of equipment--\$12,900; dues and subscriptions--\$3,650; rent welding tanks--\$2,500; waste removal--\$5,000; licenses & taxes--\$1,000; software charges--\$5,000  
 Supplies - Provides for office supplies--\$1,000; small tools--\$3,200; motor fuels--\$7,000; maintenance and repairs by City--\$3,000; various supplies--\$20,000; safety--\$2,300  
 Capital Outlay – Provides for safety locks for dump truck service--\$1,250; copier--\$4,617

SELECTED MEASURES	2013 Actual	2014 Actual	2015 Budget	2015 Estimated Thru 12/31	2016 Budget
1 Total number of service calls, inspections, services, and repairs, scheduled & unscheduled made on all equipment	2,807	2,984	3,500	3,500	3,500
2 Number of repairs, inspections on emergency equipment	1,514	1,523	1,800	1,800	1,800
3 Pieces of equipment converted per year	38	43	40	45	45
4 Pieces of equipment maintained	385	385	385	385	385
5 Number of licensed motor vehicles in fleet	209	209	209	209	209

STAFFING	2015 BUDGET	2016 BUDGET
Fleet Maintenance Supervisor	0.5	0.5
Maintenance Workers	5.3	5.3
Administrative Secretary	0.3	0.9
Total	6.1	6.7

ACTIVITY MANAGER: Fleet Maintenance Supervisor

GENERAL ACTIVITY DESCRIPTION

This activity maintains and repairs all City vehicles and equipment for safe and efficient operation. This includes normal maintenance and safety inspections on tires, brakes, electrical, etc. All work, with the exception of automatic transmissions and major overhauls, is done at the City Garage. The change-over of emergency equipment and other units is accomplished when new equipment is purchased. This activity is responsible for equipment specifications and assists with purchases.

PROCESS USED

City-owned equipment is scheduled for normal service by miles driven or hours of service. Repair work is done in the following priority:

1. Fire
2. Police
3. Streets
4. Utilities
5. Parks
6. Ice Arena
7. Engineering
8. Inspection
9. Assessing
10. Buildings
11. Administrative pool

MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2016

1. Provide repairs to all emergency equipment within ten hours if work is done in-house and repair parts are available. If work is contracted out, then the repair time is indicated by the vendor.
2. Perform preventative maintenance on all equipment within 100 miles or ten hours of scheduled service.
3. Service follows manufacturers recommendations on all cars and pick-up trucks.
4. Provide ongoing training for mechanics.



SERVICE ACTIVITY: 507 – Public Building Maintenance  
 ORGANIZATIONAL DEPARTMENT: Public Works  
 FUND: General

MAINTENANCE SERVICES

EXPENDITURES	2013 ACTUAL	2014 ACTUAL	2015 AMENDED BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Personal Services	141,634	130,570	207,574	67,795	166,530	176,449
Charges & Services	413,078	462,974	423,133	211,115	397,537	393,518
Supplies	25,725	33,682	25,800	18,078	23,200	25,800
Capital Outlay	13,605	11,259	8,729	2,401	5,397	
Activity Total	594,042	638,485	665,236	299,389	592,664	595,767

ACTIVITY MANAGER: Facility Maintenance Supervisor

GENERAL ACTIVITY DESCRIPTION

Maintain all public buildings to ensure a neat, clean and safe environment for the transaction of public business.

PROCESS USED

Schedule maintenance to insure clean buildings meet varying schedules. Plan and schedule routine building maintenance and be prepared for emergency situations.

EXPENDITURE HIGHLIGHTS

Personal Services - In addition to regular salaries and benefits, provides for overtime--\$5,312; uniform allowance--\$339  
 Charges & Services\* - Provides for telephone--\$325; travel and conferences--\$500; insurance & bonds--\$393; utility services--\$167,000; repair and maintenance of structures--\$138,500; repair and maintenance of equipment--\$69,000; M & R other--\$2,800; rent--\$8,000; waste removal & cleaning--\$6,000; licenses & taxes--\$1,000  
 Supplies - Provides for office supplies--\$200; small tools--\$500; maintenance and repair of buildings--\$3,000; repair and maintenance of equipment--\$1,000; maintenance & repair-other improvements--\$500; general supplies--\$20,300; safety items--\$300  
 Capital Outlay\*

\*The Facilities Construction Fund includes \$200,000 for Civic Center remodel; \$2,500 for construction of office for custodian; \$5,000 to Replace carpet and matting at entrances and service windows at City Hall; \$35,000 to replace standby generator at City Hall; \$20,000 for Public Works fence and gate; \$7,500 to install gas line to storage building at Public Works.

MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2016

1. Continue to monitor maintenance contract and quality of work.
2. Continue to monitor schedule of personnel to ensure shifts provide maximum coverage for activities.
3. Develop a more efficient method to meet demands of Civic Center rentals.
4. Do as much building maintenance "in house" as possible.
5. Improve scheduling of carpet cleaning and floor waxing.

SELECTED MEASURES	2013 Actual	2014 Actual	2015 Budget	2015 Estimated Thru 12/31	2016 Budget
1 Square feet of buildings maintained	160,000	160,000	160,000	160,000	160,000
2 Cost per square foot	3.63	3.92	4.10	3.67	3.72

STAFFING	2015 BUDGET	2016 BUDGET
Facility Maintenance Supervisor	0.5	0.5
Ice Center Manager	0.1	0.1
Secretary	-	0.2
Bldg Maintenance	1.9	1.1
Total	2.5	1.9

SERVICE ACTIVITY: 508 – Geographic Information System  
 ORGANIZATIONAL DEPARTMENT: Information Technology  
 FUND: General

## MAINTENANCE SERVICES

EXPENDITURES	2013 ACTUAL	2014 ACTUAL	2015 AMENDED BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Personal Services	147,174	151,580	161,481	75,401	161,534	175,626
Charges & Services	43,232	48,201	60,096	31,826	59,402	69,642
Supplies	2,898	1,662	2,650	276	1,850	2,650
Capital Outlay	8,880		15,181	8,500	13,661	15,000
Activity Total	<u>202,184</u>	<u>201,443</u>	<u>239,408</u>	<u>116,003</u>	<u>236,447</u>	<u>262,918</u>

ACTIVITY MANAGER: IT Manager

### GENERAL ACTIVITY DESCRIPTION

Computerized maps, applications, records and analysis of City infrastructure (e.g. water-mains, sanitary sewer, streets, etc), land use and zoning maps. Develop and maintain an infrastructure based information system for Public Works and Engineering. Develop and maintain property based information systems for Assessing, Planning, Police and Fire.

### PROCESS USED

Digitize base map information followed by overlays of utility information and other property information.

### MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2016

1. Provide GIS mapping services and applications to users over the internet and intranet.
2. Administer and support the Maintenance Management System.
3. Administer browser application through the web so citizens can respond to issues over the internet into an issue tracking database.
4. Train and support departmental staff to maintain GIS data.
5. Provide support for water meter reading software in Utility Billing.
6. Implement and administer maps and applications on City website.
7. Maintain street pavement management database.

### 2016 MANAGEMENT NOTES

- o Continue the integration of the SQL Server Database as the central repository for data in the City to better share data with all City departments.

### EXPENDITURE HIGHLIGHTS

Charges & Services - Provides for GIS consulting services--\$5,000; software charges--\$60,080; training and conferences--\$4,000; insurance & bonds--\$106; maintenance of equipment--\$256; dues and memberships--\$200  
 Supplies - Provides for office supplies--\$1,800; maintenance & repair equipment--\$150; general supplies--\$700  
 Capital Outlay – Provides for (3) CAD workstations & monitors--\$9,000; (1) Autocad license--\$6,000

SELECTED MEASURES	2013 Actual	2014 Actual	2015 Budget	2015 Estimated Thru 12/31	2016 Budget
1 Complete requests for service	50	125	120	125	125
2 Number of times GIS accessed	6,645	7,214	10,000	8,000	30,000
3 Service requests recorded	3,556	4,140	3,000	26,000	3,000
4 Work orders generated	4,029	3,896	2,500	2,500	3,000

STAFFING	2015 BUDGET	2016 BUDGET
GIS Analyst	1.0	1.0
GIS Tech	0.8	0.8
Total	1.8	1.8

**Reader's Notes:**

SERVICE ACTIVITY: 509 – Engineering Maintenance Services  
 ORGANIZATIONAL DEPARTMENT: Public Works  
 FUND: General

MAINTENANCE SERVICES

EXPENDITURES	2013 ACTUAL	2014 ACTUAL	2015 AMENDED BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Personal Services	237,139	206,429	223,947	124,659	263,705	280,224
Charges & Services	127,063	77,834	26,942	15,930	27,018	29,155
Supplies	8,404	5,634	12,900	8,019	10,998	7,900
Capital Outlay		27,515				
Activity Total	372,606	317,412	263,789	148,608	301,721	317,279

ACTIVITY MANAGER: City Engineer

GENERAL ACTIVITY DESCRIPTION

Maintain as-built records of all City facilities. Provide as-built information to the public for City utilities. Maintain address records. Provide engineering services to other City activities as requested. Issue right-of-way permits to utility companies. Provide general supervision over all activities of the Engineering Division.

EXPENDITURE HIGHLIGHTS

Personal Services – In addition to regular salaries and benefits, provides for seasonal--\$791  
 Charges & Services- Provides for bridge inspection--\$6,000; telephone--\$3,305; postage--\$2,300; transportation, school, and conferences--\$5,000; insurance & bonds--\$1,450; maintenance and repair of equipment--\$8,500; dues and memberships--\$2,600  
 Supplies - Provides for motor fuels & lube--\$2,800; maintenance and repairs--\$2,000; small tools --\$1,300; office supplies--\$1,800

PROCESS USED

Facility as-built information is transferred to permanent records and used to provide information to contractors, builders, the public, etc. Engineering support and design is provided as requested to other City departments/projects. Plans for walkout style houses are reviewed to insure proper drainage away from patio.

SELECTED MEASURES	2013 Actual	2014 Actual	2015 Budget	2015 Estimated Thru 12/31	2016 Budget
1 Percent of budget spent on engineering maintenance services*	23.0%	22.8%	30.0%	30.0%	30.0%
2 Number of grading plans for new homes	7	13	18	18	18
3 Number of properties checked for flood plain status	24	9	25	12	14
4 Number of right-of-way permits issued	78	127	80	80	80
5 Number of new units served by sewer/water projects	7	20	20	12	14
6 Number of new commercial/industrial sites served	1	4	3	3	6
7 Number of City projects completed	12	28	15	15	15
8 Total cost of City engineered projects (millions)	7.80	11.40	6	9	12
9 % of projects completed on time/within budget	92%	95%	95%	95%	95%
10 Number of customer surveys conducted on street reconstruction program	N/A	N/A	1	1	1

MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2016

1. Complete all engineering maintenance functions at a labor cost of less than thirty percent of the Engineering Division Labor Budget.
2. Develop cost effective projects completed on schedule and that result in a high level of customer satisfaction.
3. Implement strategies for soliciting public feedback regarding services performed.

\*Labor only

STAFFING	2015 BUDGET	2016 BUDGET
Public Works Director	0.5	0.5
City Engineer	0.2	-
Assistant City Engineer	-	0.4
Engineer & Techs	0.7	1.0
Secretary	0.4	0.4
Seasonal Intern	0.1	0.1
Total	1.9	2.4

SERVICE ACTIVITY: 510 – Maintenance of Parks and Building Grounds  
 ORGANIZATIONAL DEPARTMENT: Public Works  
 FUND: General

MAINTENANCE SERVICES

EXPENDITURES	2013 ACTUAL	2014 ACTUAL	2015 AMENDED BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Personal Services	1,158,909	1,207,321	1,239,906	550,314	1,258,365	1,353,060
Charges & Services	278,465	306,749	375,423	126,575	355,114	365,597
Supplies	260,529	247,837	256,600	137,059	231,698	234,600
Capital Outlay	1,769	5,025				
Activity Total	<u>1,699,672</u>	<u>1,766,932</u>	<u>1,871,929</u>	<u>813,948</u>	<u>1,845,177</u>	<u>1,953,257</u>

ACTIVITY MANAGER: Parks Supervisor

GENERAL ACTIVITY DESCRIPTION

Maintain developed parks and grounds adjacent to public buildings.

The division will continue to provide clean, safe and attractive areas for recreation and leisure enjoyment.

EXPENDITURE HIGHLIGHTS

Personal Services - Provides for uniform allowance--\$4,069;overtime--\$12,363; seasonal--\$267,028  
 Charges & Services - Provides for contracted mowing of Main St, Crooked Lake Blvd & Coon Rapids Blvd--\$4,900; Riverview Prairie maintenance--\$2,100; Park & Recreation Commission meeting transcription service--\$1,800; Sprint/Nextel--\$4,840; phones in buildings--\$1,100; travel, conferences & schools--\$5,550; insurance & bonds--\$29,000; utility services--\$86,397; plumbing, roofing, locks--\$11,500; repair & maintenance of equipment--\$26,500; weed control and fertilizing--\$32,000; irrigation maintenance & repairs--\$5,400; park lights & electrical repair--\$13,500; dues & memberships--\$1,500; rental of portable restrooms--\$23,000; dumpsters- waste removal--\$9,000; licenses & taxes--\$19,500; park signs--\$1,800; ICWC work crew--\$16,502; advertising/legal notices--\$2,750; software charges--\$3,840; parking lot maintenance--\$4,290; outdoor repairs--\$9,738; Additional ICWC work crew--\$43,799; MMUA safety compliance service--\$5,291  
 Supplies - Provides for office supplies--\$1,400; small tools--\$4,100; motor fuels & lubes--\$45,000; repair & maintenance of equipment and buildings--\$47,500; repair costs for maintenance, playground repair and vandalism--\$57,000; herbicides, grass seed, and other supplies--\$75,000; safety program--\$4,600  
 Capital Outlay\*

\*The Capital Equipment Fund includes \$6,800 for a trailer with low bed (Unit #131-1); \$4,800 for trailer with single axle (Unit #131-2A); \$8,600 for a double axle trailer (Unit #131-4); \$8,600 for a double axle trailer (Unit #131-6); \$35,000 for a ½-ton extend cab pickup (Unit #118); \$60,000 for a 1-ton dump truck with lift gate and snow plow (Unit #104); \$50,000 for a John Deere Steer with high lift feature (Unit #183); \$56,885 for a ¾-ton truck with HD Chassis and service body (Unit #103); \$60,000 for a John Deere 4WD tractor with sweeper attachment (Unit #106); \$28,755 for a 1/2-ton 4WD pickup (Unit #101) and \$54,058 for a Toro Groundsmaster mower (Unit #146)

PROCESS USED

Work is scheduled and equipment and personnel are assigned as required to accomplish maintenance of City parks in order to ensure facilities are properly prepared for organized events.

MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2016

1. Provide safe play areas for organized sports including softball, soccer, baseball, football and tennis.
2. Create long- range maintenance and replacement schedules of park components to ensure safe and attractive areas.
3. Continue to work towards full ADA compliance.

RELATED REVENUE	2013	2014	2015 Budget	2015 Estimated	2016 Budget
Park Fees	29,374	30,677	30,000	25,000	25,000

SELECTED MEASURES	2013 Actual	2014 Actual	2015 Budget	2015 Estimated Thru 12/31	2016 Budget
1 Number of parks	44	44	44	44	44
2 Cost/developed 485 acres to maintain	314	325	325	325	325
3 Cost/undeveloped 417 acres to maintain	69	74	74	74	74
4 Number of service requests processed	63	40	50	28	30
5 % service requests completed within 48 business hours	100%	100%	100%	100%	100%

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SERVICE ACTIVITY: 510 – Maintenance of Parks and Building Grounds  
ORGANIZATIONAL DEPARTMENT: Public Works  
FUND: General

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MAINTENANCE SERVICES

STAFFING	2015 BUDGET	2016 BUDGET
Public Works Director	0.1	0.1
Engineer	-	0.1
Parks Supervisor	0.8	0.8
Park Maintenance	10.8	10.8
Maintenance - PT & Seasonal	7.5	9.9
Secretaries	1.1	1.1
Total	20.3	22.8

SERVICE ACTIVITY: 511 – Sidewalk Maintenance  
 ORGANIZATIONAL DEPARTMENT: Public Works  
 FUND: General

MAINTENANCE SERVICES

EXPENDITURES	2013 ACTUAL	2014 ACTUAL	2015 AMENDED BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Personal Services	31,077	40,969	21,877	16,158	21,959	22,797
Charges & Services	7,848	11,024	16,918	5,066	16,944	16,918
Supplies	6,627	23,850	20,800	14,664	17,030	17,900
Activity Total	45,552	75,843	59,595	35,888	55,933	57,615

ACTIVITY MANAGER: Streets Supervisor

GENERAL ACTIVITY DESCRIPTION

Properly maintains all sidewalks within the City for convenient pedestrian travel as and to extend the life. Maintenance includes snow removal, repair, sweeping and keeping sidewalks clear of obstructions.

PROCESS USED

Sidewalks are repaired and maintained as needed in the summer months. During the winter months, sidewalks are plowed as needed.

MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2016

1. Remove and repair 100 percent of damaged concrete sidewalk.
2. Check and inspect sidewalks twice annually.
3. Remove snow within 48 hours.

EXPENDITURE HIGHLIGHTS

Charges & Services - Provides for insurance & bonds--\$1,318; sidewalk equipment repairs--\$11,000; outsourcing sidewalk repairs--\$4,600  
 Supplies - Provides for motor fuels--\$4,000; sidewalk plow repair--\$13,000; general supplies--\$900

SELECTED MEASURES	2013 Actual	2014 Actual	2015 Budget	2015 Estimated Thru 12/31	2016 Budget
1 Miles of sidewalk	101	101	101	101	101
2 Inches of snow fall measured	69	30	60	30	60
3 % of system inspected twice annually	100%	100%	100%	100%	100%
4 % of system plowed within policy guidelines	100%	100%	100%	100%	100%

STAFFING	2015 BUDGET	2016 BUDGET
Street Maintenance	0.3	0.3
Total	0.3	0.3

SERVICE ACTIVITY: 514 – Recreational Sports Program  
 ORGANIZATIONAL DEPARTMENT: Public Works  
 FUND: General

MAINTENANCE SERVICES

EXPENDITURES	2013 ACTUAL	2014 ACTUAL	2015 AMENDED BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Personal Services	13,589	17,491	21,679	8,444	21,709	22,877
Charges & Services	33,264	34,884	21,809	9,703	21,795	28,262
Supplies	8,786	4,353	3,920	2,737	3,920	3,920
Activity Total	55,639	56,728	47,408	20,884	47,424	55,059

ACTIVITY MANAGER: Recreation Coordinator

GENERAL ACTIVITY DESCRIPTION

Provide adult recreation activities through park and recreational facilities.

PROCESS USED

Maintain leagues at double-header levels to fill fields.

MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2016

1. Maintain at level based on Sand Creek reconstruction.
2. Plan for leagues in 2017.
3. Expand offerings.

EXPENDITURE HIGHLIGHTS

Charges & Services – Provides for umpire fees--\$14,000; postage--\$100; insurance--\$34; awards & advancements--\$2,500; ASA & USSSA sanctioning fees--\$3,000; software related charges--\$1,628; advertising & printing--\$3,000; movies in the park--\$4,000  
 Supplies – Provides for softballs--\$3,920

RELATED REVENUE	2013	2014	2015 Budget	2015 Estimated	2016 Budget
Softball league fees	84,369	80,062	50,000	50,000	50,000

SELECTED MEASURES	2013 Actual	2014 Actual	2015 Budget	2015 Estimated Thru 12/31	2016 Budget
1 Number of teams	122	122	95	62	64
2 Number of fields used	40	32	20	16	16
3 Games played	1,000	1,009	578	575	575

Note that 2015 numbers for softball is fluid with timing of construction at Sand Creek Park.

STAFFING	2015 BUDGET	2016 BUDGET
Parks - Seasonal	0.3	0.3
Total	0.3	0.3



SERVICE ACTIVITY: 515 – Indoor Skating – Ice Arena  
 ORGANIZATIONAL DEPARTMENT: Public Works  
 FUND: General

## MAINTENANCE SERVICES

EXPENDITURES	2013 ACTUAL	2014 ACTUAL	2015 AMENDED BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Personal Services	325,278	325,683	290,559	168,923	290,857	349,908
Charges & Services	302,728	297,831	326,393	156,500	279,388	286,433
Supplies	29,822	22,015	18,600	6,759	17,896	16,800
Cost of Merchandise Sold	41,025	49,018	52,000	31,826	62,000	62,000
Capital Outlay		17,583	16,378		11,378	
Activity Total	698,853	712,130	703,930	364,008	661,519	715,141

### EXPENDITURE HIGHLIGHTS

Personal Services - In addition to regular salaries and benefits, provides for seasonal--\$185,031  
 Charges & Services - Provides for professional & consulting services--\$6,000; telephone--\$12,330; postage--\$250; travel, conference, schools--\$2,200; advertising--\$5,600; insurance & bonds--\$7,167; utilities--\$167,500; maintenance and repair of building--\$47,791; maintenance and repair of equipment--\$21,255; maintenance & repair other--\$800; dues, subscriptions, & memberships--\$2,300; rental of equipment--\$3,800; waste removal--\$2,000; licenses & taxes--\$3,500; software charges--\$2,940; credit card fees--\$1,000  
 Supplies - Provides for office supplies and other--\$900; small tools--\$500; motor fuels & lubes--\$800; maintenance and repair of building--\$4,000; maintenance and repair of equipment--\$2,000; maintenance & repair other--\$600; general supplies--\$8,000

RELATED REVENUE	2013	2014	2015 Budget	2015 Estimated	2016 Budget
Ice Rental, Pro Shop, and Vending Sales	463,963	504,694	475,500	527,400	516,900

SELECTED MEASURES	2013 Actual	2014 Actual	2015 Budget	2015 Estimated Thru 12/31	2016 Budget
1 Available hours of ice* (50 wks)	5,600	5,600	5,600	5,600	5,600
2 Available hours of ice utilized (50 wks)	2,600	2,680	2,700	2,700	2,700
3 Available hours of outdoor ice (13 wks)	1,410	1,410	1,410	1,410	1,410
4 Available hours of outdoor ice utilized (13 wks)	641	642	600	640	600
5 Number of hours of instructional lessons provided	600	600	600	600	600
6 Average cost per hour to operate excluding staff	\$42.00	\$44.00	\$47.00	\$46.00	\$48.00
7 Average cost per hour to operate including staff	\$80.00	\$81.00	\$85.00	\$83.00	\$85.00
8 Lesson program revenue per hour	\$153.00	\$170.00	\$165.00	\$175.00	\$170.00
9 % of prime time ice rented - indoor	70%	73%	75%	75%	75%
10 % of non-prime ice rented - indoor	15%	18%	30%	20%	20%
11 % of prime time ice rented - outdoor	70%	73%	75%	75%	75%
12 % of non-prime ice rented - outdoor	10%	10%	15%	10%	12%

ACTIVITY MANAGER: Ice Arena Manager

### GENERAL ACTIVITY DESCRIPTION

This activity is responsible for maintaining Coon Rapids Ice Center and for providing quality ice for skating. Coon Rapids Ice Center's indoor sheet is open 50 weeks per year and the outdoor refrigerated sheet is open approximately 14 weeks per season. Skating activities include ice hockey, public skating and instructional skating lessons.

### PROCESS USED

Maintenance services are provided for the arena facilities and for installing and grooming the ice surface. Supervision and instructional services are provided for skaters. Police security is provided for high school games.

### MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2016

1. Provide a facility with effective operating procedures and business practices.
2. Continue the economizing of energy used.
3. Provide diverse skating programs as a means of increasing community usage and/or support of Coon Rapids Ice Center.
4. Keep Council and City Manager aware of principal concerns of users of Coon Rapids Ice Center.
5. Maximize usage of weekday ice times.
6. Continue prime time skating programs not associated with youth hockey.
7. Maintain a clean and safe environment.
8. Continue to promote room rentals and non ice related facility usage.
9. Continue to gain advertising revenue through promotion of the facility.

\*assumes 7am to 10:30 pm daily

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SERVICE ACTIVITY: 515 – Indoor Skating – Ice Arena  
ORGANIZATIONAL DEPARTMENT: Public Works  
FUND: General

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MAINTENANCE SERVICES

STAFFING	2015 BUDGET	2016 BUDGET
Ice Center Manager	0.9	0.9
Skate Instructors	-	0.6
Ice Center Assistant	0.7	0.7
Night/Weekend PT Supervisors	1.0	1.2
Maintenance (FT/PT)	4.5	5.3
Total	7.1	8.7

SERVICE ACTIVITY: 516 – Outdoor Skating  
 ORGANIZATIONAL DEPARTMENT: Public Works  
 FUND: General

MAINTENANCE SERVICES

EXPENDITURES	2013 ACTUAL	2014 ACTUAL	2015 AMENDED BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Personal Services	89,024	123,255	142,903	52,196	143,137	146,426
Charges & Services	9,852	7,680	8,644	3,741	9,514	10,419
Supplies	3,502	9,740	4,800	1,442	4,833	4,800
Activity Total	<u>102,378</u>	<u>140,675</u>	<u>156,347</u>	<u>57,379</u>	<u>157,484</u>	<u>161,645</u>

ACTIVITY MANAGER: Parks Supervisor

GENERAL ACTIVITY DESCRIPTION

Provide quality ice at outdoor rinks from December through February for outdoor recreational purposes. Clear and flood ice, maintain warming houses and enforce skating rules to maintain safety of participants.

PROCESS USED

Construct, flood and maintain the outdoor skating areas as weather conditions permit and staff the warming houses.

MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2016

1. Provide skating areas at the following locations: Sand Creek Wintercrest, Riverview, Thorpe and Delta parks.
2. Provide hockey facilities at the following locations: Riverview (2), Sand Creek (2), Thorpe Park (1), Wintercrest (1) and Delta (1) parks and assist at the Coon Rapids Ice Center (1).
3. Maintain ice as weather conditions permit for an estimate of 60 days.
4. Work with Park and Recreation Commission and City Council to close low use rinks and to establish rinks in highly populated areas.

EXPENDITURE HIGHLIGHTS

Personal Services – In addition to regular salaries and benefits provides for warming house attendants--\$15,157  
 Charges & Services - Provides for insurance & bonds--\$69; maintenance & repair from vandalism--\$600; rent for portable restrooms at 7 rink locations--\$2,250; telephone--\$2,000; payment to Coon Rapids Hockey Association for warming house attendants--\$5,500  
 Supplies-Provides for small tools and equipment--\$500; maintenance & repair of warming houses--\$500; maintenance & repair equipment--\$300; maintenance & repair ice rinks--\$900; ice rink supplies--\$2,100; safety supplies--\$500

SELECTED MEASURES	2013 Actual	2014 Actual	2015 Budget	2015 Estimated Thru 12/31	2016 Budget
1 Number of days rinks open per season	46	38	60	60	60
2 Annual cost per rink site	8,349	9,059	9,000	9,000	9,000
3 Average cost per day open to maintain	2,178	2,503	2,000	2,300	2,300

STAFFING	2015 BUDGET	2016 BUDGET
Parks Supervisor	0.1	0.1
Parks Maintenance	1.3	1.3
Support Staff	0.2	0.2
Warming House Attendants	<u>0.7</u>	<u>0.7</u>
Total	2.3	2.3

SERVICE ACTIVITY: 521 – Tree Maintenance  
 ORGANIZATIONAL DEPARTMENT: Public Works  
 FUND: General

MAINTENANCE SERVICES

EXPENDITURES	2013 ACTUAL	2014 ACTUAL	2015 AMENDED BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Personal Services	85,472	91,616	90,560	45,783	90,695	95,272
Charges & Services	196,606	167,295	175,730	65,495	175,687	175,833
Supplies	29,810	21,802	44,400	32,846	44,400	44,400
Activity Total	311,888	280,713	310,690	144,124	310,782	315,505

ACTIVITY MANAGER: Parks Supervisor

GENERAL ACTIVITY DESCRIPTION

Provide and maintain a program to ensure the health of the urban forest in the City.

PROCESS USED

The City Forester manages tree care contracts for tree trimming due to storm damage and emergency trimming of obstructions. Contractual tree and stump removals on public property are monitored. Inspect potentially diseased trees on private property and advise homeowners for proper tree health or removal.

All trees on City owned property are inspected by the City forester and appropriate action is taken.

EXPENDITURE HIGHLIGHTS

Charges & Services - Provides for professional & consulting services--\$10,000; telephone charges--\$1,088; postage--\$400; travel and conferences--\$1,600; insurance & bonds--\$155; dues & memberships--\$600; licenses & taxes--\$170; Cityworks--\$720; advertising/printing--\$500; maintenance & repair-contractual--\$160,600  
 Supplies - Provides for office supplies--\$200; small tools--\$500; trees and landscape materials--\$43,700

SELECTED MEASURES	2013 Actual	2014 Actual	2015 Budget	2015 Estimated Thru 12/31	2016 Budget
1 Number of trees removed on private/public property	468	867	600	700	900
2 Number of trees trimmed	1,103	1,175	1,000	1,000	1,000
3 Number of trees planted	168	98	175	150	175
4 % of diseased trees removed within statutory timeline	97%	100%	100%	100%	100%
5 Average contractual costs:					
To remove a tree	367.08	219.36	300	250	250
To plant a tree	152.02	144.26	150	150	150
To trim a tree	73.59	44.97	105	75	75
6 Number of requests for service	361	404	400	400	500

MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2016

1. Treat and remove 100% of diseased trees on public property.
2. Inspect 80% of all trees in the City for disease.
3. Notify property owners with diseased trees of control or removal alternatives.
4. Inspect residences in the City for improper Elm tree firewood storage by April 15.
5. Replant boulevard trees where required.
6. Trim trees in street reconstruction area a year before construction.
7. Maintain streetscapes and plant and maintain City landscapes

STAFFING	2015 BUDGET	2016 BUDGET
Forester	0.9	0.9
Secretaries	0.2	0.2
Total	1.1	1.1

**Reader's Notes:**



# Special Revenue Funds

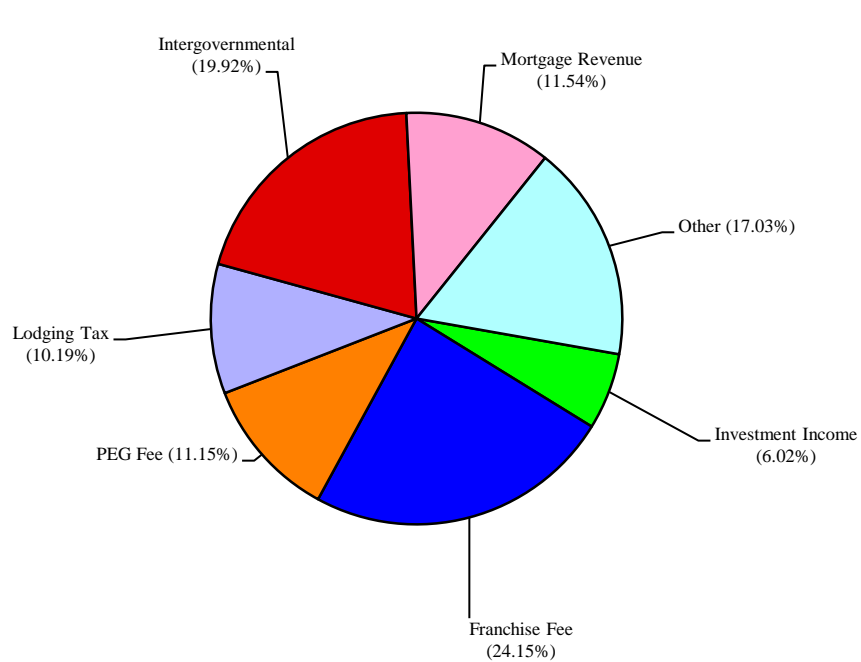
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- Special Revenue Funds are established to account for revenues derived from specific taxes or other earmarked revenue sources. They are usually required by statute, charter provision, or local ordinance to finance particular functions or activities of government.

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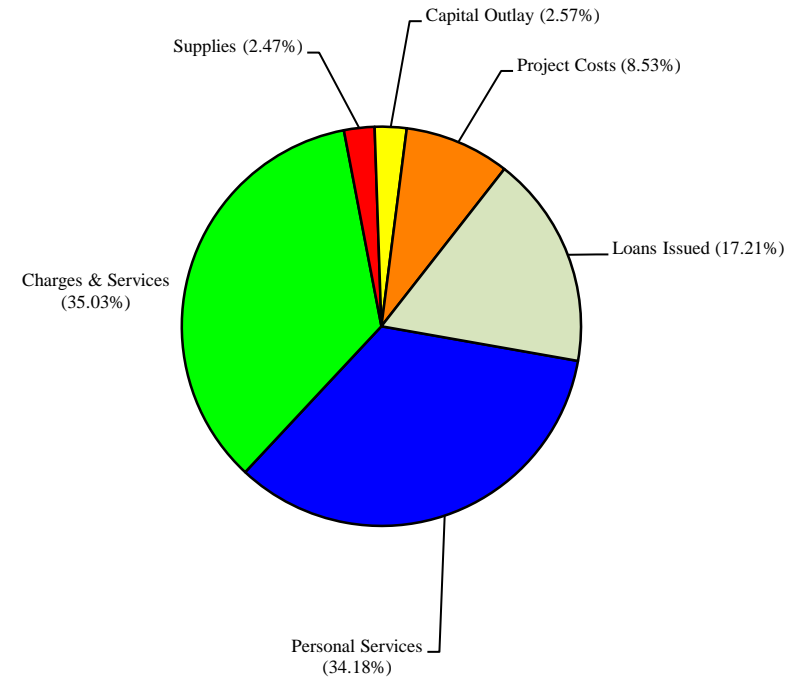
# SPECIAL REVENUE FUNDS 2016 BUDGET

## Revenues by Source



Investment Income	\$ 156,482
Franchise Fee	628,000
PEG Fee	290,000
Lodging Tax	265,000
Intergovernmental	518,177
Mortgage Revenue	300,000
Other	443,000
<b>Total</b>	<b>\$ 2,600,659</b>

## Expenditures by Use



Personal Services	\$ 794,175
Charges & Services	814,030
Supplies	57,400
Capital Outlay	59,831
Project Costs	198,245
Loans Issued	400,000
<b>Total</b>	<b>\$2,323,681</b>

CITY OF COON RAPIDS, MINNESOTA

SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET AS AMENDED	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Revenues:						
Scattered Site Housing Program Fund	\$ (7,819)	\$ 6,176	\$ 1,200	\$ 964	\$ 1,500	\$ 1,000
Housing Program Fund	128,882	435,389	280,000	138,123	300,000	390,000
MAF Program Fund	(153,560)	182,819	50,000	21,676	50,000	55,000
Law Enforcement Programs Fund	81,893	57,726	23,900	16,108	48,690	28,800
Fire Department Programs Fund	9,098	10,941	10,150	7,505	10,150	10,175
Lodging Tax Fund	229,574	260,335	210,000	97,616	265,000	265,000
Public Communications Fund	1,024,797	1,110,023	985,447	387,161	1,151,633	1,147,982
Commissions and Events	9,030	11,319	12,250	6,983	12,250	12,225
Senior Activity Fund	124,561	141,687	115,900	78,151	132,900	132,900
Community Development Block Grant Fund	280,469	298,445	283,236		354,106	283,207
Recycling Fund	214,003	299,123	240,000	23,830	274,370	274,370
Total Revenues	1,940,928	2,813,983	2,212,083	778,117	2,600,599	2,600,659
Expenditures:						
Scattered Site Housing Program Fund	71,983	57,367	35,000	25,742	60,000	60,000
Housing Program Fund	194,692	446,883	210,000	147,460	360,000	410,000
MAF Program Fund	2,922	390	3,000	320	3,000	3,000
Law Enforcement Programs Fund	74,858	68,539		48,606	79,976	
Fire Department Programs Fund	5,968	11,460	9,500	5,299	9,500	9,500
Lodging Tax Fund	218,200	247,408	199,500	92,820	251,000	251,000
Public Communications Fund	862,096	886,506	1,889,512	1,126,045	1,875,317	916,504
Commissions and Events	12,466	12,022	15,000	10,025	15,000	15,000
Senior Activity Fund	117,463	125,986	100,600	74,547	121,000	101,100
Community Development Block Grant Fund	280,469	298,445	283,236		354,106	283,207
Recycling Fund	236,111	233,068	284,200	180,313	338,921	274,370
Total Expenditures	2,077,228	2,388,074	3,029,548	1,711,177	3,467,820	2,323,681
Excess (Deficiency) of Revenues Over Expenditures	(136,300)	425,909	(817,465)	(933,060)	(867,221)	276,978
Other Financing Sources (Uses):						
Transfers in	800,000	500,000				
Transfers out	(827,232)	(530,292)	(26,500)		(30,000)	(30,000)
Total Other Financing Sources (Uses)	(27,232)	(30,292)	(26,500)		(30,000)	(30,000)
Net Change in Fund Balances	(163,532)	395,617	(843,965)	(933,060)	(897,221)	246,978
Fund Balance at Beginning of Year	6,914,909	6,751,377	6,955,281	7,146,994	7,146,994	6,249,773
Fund Balance at End of Year	\$ 6,751,377	\$ 7,146,994	\$ 6,111,316	\$ 6,213,934	\$ 6,249,773	\$ 6,496,751



SERVICE ACTIVITY: Scattered Site Housing Program  
ORGANIZATIONAL DEPARTMENT: Finance  
FUND: 18000 – Scattered Site Housing Program Fund

SPECIAL REVENUE FUNDS

ACTIVITY MANAGER: Community Development Specialist

GENERAL ACTIVITY DESCRIPTION

To account for the removal of structures in blighted areas in order to sell the property for redevelopment.

PROCESS USED

As blighted properties become available for purchase, the City buys, removes the structures and resells the vacant property.

CITY OF COON RAPIDS, MINNESOTA

SPECIAL REVENUE FUNDS  
18000 - SCATTERED SITE HOUSING PROGRAM FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Revenues:						
Investment income	\$ (10,619)	\$ 6,176	\$ 1,200	\$ 964	\$ 1,500	\$ 1,000
Other	<u>2,800</u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
Total Revenues	<u>(7,819)</u>	<u>6,176</u>	<u>1,200</u>	<u>964</u>	<u>1,500</u>	<u>1,000</u>
Expenditures: *						
Community Development:						
Other charges	<u>71,983</u>	<u>57,367</u>	<u>35,000</u>	<u>25,742</u>	<u>60,000</u>	<u>60,000</u>
Net Change in Fund Balances	(79,802)	(51,191)	(33,800)	(24,778)	(58,500)	(59,000)
Fund Balance at Beginning of Year	<u>458,337</u>	<u>378,535</u>	<u>346,435</u>	<u>327,344</u>	<u>327,344</u>	<u>268,844</u>
Fund Balance at End of Year	<u>\$ 378,535</u>	<u>\$ 327,344</u>	<u>\$ 312,635</u>	<u>\$ 302,566</u>	<u>\$ 268,844</u>	<u>\$ 209,844</u>
*Expenditures do not include acquisition of property - all acquisitions have been inventoried as property held for resale on the balance sheet.						
Cash at End of Year	\$ 198,103	\$ 99,283	\$ 24,128	\$ 169,826	\$ 36,104	\$ 57,104
Accrued Interest	692	321				
Inventory of Property:						
9065 E. River Road	32,240	32,240	32,240	32,240	32,240	32,240
8554 E. River Rd.	40,700	40,700	40,700	40,700	40,700	40,700
2208 115th Ave	59,800	59,800	59,800	59,800	59,800	59,800
1607 103rd Ave.	47,000	47,000	47,000			
12019 Round Lake Blvd		48,000	88,767			
Various Sales			(80,000)			(80,000)
Various Acquisitions	<u></u>	<u></u>	<u>100,000</u>	<u></u>	<u>100,000</u>	<u>100,000</u>
	<u>179,740</u>	<u>227,740</u>	<u>288,507</u>	<u>132,740</u>	<u>232,740</u>	<u>152,740</u>
Total Assets	<u>\$ 378,535</u>	<u>\$ 327,344</u>	<u>\$ 312,635</u>	<u>\$ 302,566</u>	<u>\$ 268,844</u>	<u>\$ 209,844</u>

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SERVICE ACTIVITY: Housing Program  
ORGANIZATIONAL DEPARTMENT: Finance  
FUND: 19000 – Housing Program Fund

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SPECIAL REVENUE FUNDS

ACTIVITY MANAGER: Housing and Zoning Coordinator

GENERAL ACTIVITY DESCRIPTION

To account for proceeds from mortgage payments as recommended by the Coon Rapids Mortgage Assistance Foundation (MAF) and approved by the City Council. Funding is provided by the Coon Rapids MAF Program Fund.

PROCESS USED

This fund is to provide assistance to Coon Rapids residents to make necessary repairs or improvements to their homes through various mortgage loan funds.

These funds consist of the:

- (1) Home Improvement Incentive Program
- (2) Home Rehabilitation Assistance Program
- (3) Two-Family Home Rehabilitation Program
- (4) Emergency Home Repair Program
- (5) ReGenerations Loan Program
- (6) Homes for Generations II

CITY OF COON RAPIDS, MINNESOTA

SPECIAL REVENUE FUNDS  
19000 - HOUSING PROGRAM FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Revenues:						
Investment income	\$ (66,243)	\$ 189,379	\$ 80,000	\$ 48,641	\$ 80,000	\$ 90,000
Mortgage revenue	195,125	246,010	200,000	89,482	220,000	300,000
Total Revenues	128,882	435,389	280,000	138,123	300,000	390,000
Expenditures:						
Community Development:						
Other charges (mort.fees & insurance)	10,151	12,254	10,000	5,579	10,000	10,000
Home loans issued*	184,541	434,629	200,000	141,881	350,000	400,000
Total Expenditures	194,692	446,883	210,000	147,460	360,000	410,000
Excess (Deficiency)of Revenues over Expenditures	(65,810)	(11,494)	70,000	(9,337)	(60,000)	(20,000)
Other Financing Sources:						
Transfers in (MAF Fund)**	800,000	500,000				
Net Change in Fund Balances	734,190	488,506	70,000	(9,337)	(60,000)	(20,000)
Fund Balance at Beginning of Year	2,085,423	2,819,613	2,816,613	3,308,119	3,308,119	3,248,119
Fund Balance at End of Year	\$ 2,819,613	\$ 3,308,119	\$ 2,886,613	\$ 3,298,782	\$ 3,248,119	\$ 3,228,119

\*The outstanding mortgages receivable for year ended 2013 and 2014 was \$1,320,944 and \$1,469,352, respectively.

\*\*Transfers in (MAF Fund)

Housing Program Loan Funds	\$ 300,000					
Homes for Generations II	500,000	\$ 500,000				
	<u>\$ 800,000</u>	<u>\$ 500,000</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

SERVICE ACTIVITY: Mortgage Assistance Foundation (MAF) Program  
ORGANIZATIONAL DEPARTMENT: Finance  
FUND: 20000 – Coon Rapids MAF Program Fund

SPECIAL REVENUE FUNDS

ACTIVITY MANAGER: Finance Director

GENERAL ACTIVITY DESCRIPTION

To account for proceeds from mortgage payments funded through the Coon Rapids Mortgage Assistance Foundation (MAF) program.

PROCESS USED

This fund is to provide funding for special projects, programs and purposes related to housing as the City Council may direct with the input from the Coon Rapids Mortgage Assistance Foundation.

Since the inception of this fund, \$1,250,000 has been transferred to the Scattered Site Housing Program Fund and \$4,275,000 has been transferred to the Housing Program Fund (thru December 31, 2014).

CITY OF COON RAPIDS, MINNESOTA

SPECIAL REVENUE FUNDS

20000 - COON RAPIDS MAF PROGRAM FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Revenues:						
Investment income	<u>\$ (153,560)</u>	<u>\$ 182,819</u>	<u>\$ 50,000</u>	<u>\$ 21,676</u>	<u>\$ 50,000</u>	<u>\$ 55,000</u>
Expenditures:						
Community Development:						
Other charges and services	<u>2,922</u>	<u>390</u>	<u>3,000</u>	<u>320</u>	<u>3,000</u>	<u>3,000</u>
Excess (Deficiency) of Revenues over Expenditures	(156,482)	182,429	47,000	21,356	47,000	52,000
Other Financing Uses:						
Transfer out to Housing Loan Fund*	<u>(800,000)</u>	<u>(500,000)</u>				
Net Change in Fund Balances	(956,482)	(317,571)	47,000	21,356	47,000	52,000
Fund Balance at Beginning of Year	<u>4,265,868</u>	<u>3,309,386</u>	<u>3,355,986</u>	<u>2,991,815</u>	<u>2,991,815</u>	<u>3,038,815</u>
Fund Balance at End of Year	<u><u>\$ 3,309,386</u></u>	<u><u>\$ 2,991,815</u></u>	<u><u>\$ 3,402,986</u></u>	<u><u>\$ 3,013,171</u></u>	<u><u>\$ 3,038,815</u></u>	<u><u>\$ 3,090,815</u></u>
*Transfers out (Housing Loan Fund)						
Housing Program Loan Funds	\$ (300,000)					
Homes for Generations II	<u>(500,000)</u>	<u>\$ (500,000)</u>				
	<u><u>\$ (800,000)</u></u>	<u><u>\$ (500,000)</u></u>	<u><u>\$</u></u>	<u><u>\$</u></u>	<u><u>\$</u></u>	<u><u>\$</u></u>

SERVICE ACTIVITY: 744, 746-752 – Police Special Activities  
ORGANIZATIONAL DEPARTMENT: Finance  
FUND: 21000 – Law Enforcement Programs Fund

SPECIAL REVENUE FUNDS

ACTIVITY MANAGER: Police Chief

GENERAL ACTIVITY DESCRIPTION

These activities account for drug forfeiture, DWI, DARE, Nite to Unite, and grant activities.

PROCESS USED

Because of the nature of the drug forfeiture and DWI activities, a zero budget is adopted and expenditures are made in accordance with applicable Federal and State guidelines on an as needed basis subject to the availability of funds and Police Chief and City Manager approval. Grants are accounted for in separate activities until all funds are expended in accordance with the grant guidelines.

CITY OF COON RAPIDS, MINNESOTA

SPECIAL REVENUE FUNDS

21000 - LAW ENFORCEMENT PROGRAMS FUND - ACTIVITIES 736,744, 746-752

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Revenues:						
Investment income	\$ (10,042)	\$ 13,642	\$ 3,900	\$ 1,783	\$ 3,690	\$ 3,800
Intergovernmental	20,200	19,210		4,566	20,000	
Other	<u>71,735</u>	<u>24,874</u>	<u>20,000</u>	<u>9,759</u>	<u>25,000</u>	<u>25,000</u>
Total Revenues	<u>81,893</u>	<u>57,726</u>	<u>23,900</u>	<u>16,108</u>	<u>48,690</u>	<u>28,800</u>
Expenditures:						
Public Safety:						
Other charges and services	29,720	20,727		20,867	25,000	
Supplies	34,727	33,104		5,763	33,000	
Capital outlay	<u>10,411</u>	<u>14,708</u>		<u>21,976</u>	<u>21,976</u>	
Total Expenditures	<u>74,858</u>	<u>68,539</u>		<u>48,606</u>	<u>79,976</u>	
Net Change in Fund Balances	7,035	(10,813)	23,900	(32,498)	(31,286)	28,800
Fund Balance at Beginning of Year	<u>249,880</u>	<u>256,915</u>	<u>248,843</u>	<u>246,102</u>	<u>246,102</u>	<u>214,816</u>
Fund Balance at End of Year	<u>\$ 256,915</u>	<u>\$ 246,102</u>	<u>\$ 272,743</u>	<u>\$ 213,604</u>	<u>\$ 214,816</u>	<u>\$ 243,616</u>
Allocation of Fund Balance:						
Restricted for Drug Forfeiture	\$ 60,121	\$ 50,340	\$ 63,825	\$ 39,427	\$ 40,815	\$ 46,287
Restricted for DUI Forfeiture	100,650	105,131	106,850	93,348	88,075	99,883
Committed for DARE	3,353	(4,002)	3,560	(4,017)		
Committed for Legal Department	76,396	77,989	81,103	68,245	68,741	77,957
Committed for Law Enforcement Programs	<u>16,395</u>	<u>16,644</u>	<u>17,405</u>	<u>16,601</u>	<u>17,185</u>	<u>19,489</u>
Total Fund Balance	<u>\$ 256,915</u>	<u>\$ 246,102</u>	<u>\$ 272,743</u>	<u>\$ 213,604</u>	<u>\$ 214,816</u>	<u>\$ 243,616</u>



SERVICE ACTIVITY: 753 – Fire Department Special Services  
ORGANIZATIONAL DEPARTMENT: Finance  
FUND: 22000 – Fire Department Programs Fund

SPECIAL REVENUE FUNDS

ACTIVITY MANAGER: Fire Chief

GENERAL ACTIVITY DESCRIPTION

This activity accounts for special activities performed by the Fire Department such as the safety camp, lock box and smoke alarm programs.

PROCESS USED

Fees are charged to cover the cost of lock boxes installed and safety camp. Donations are received for smoke detectors for residences that are in need of one.

CITY OF COON RAPIDS, MINNESOTA

SPECIAL REVENUE FUNDS  
22000 - FIRE DEPARTMENT PROGRAMS FUND - ACTIVITY 753  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Revenues:						
Investment income	\$ (364)	\$ 661	\$ 150	\$ 75	\$ 150	\$ 175
Other (1)	<u>9,462</u>	<u>10,280</u>	<u>10,000</u>	<u>7,430</u>	<u>10,000</u>	<u>10,000</u>
Total Revenues	<u>9,098</u>	<u>10,941</u>	<u>10,150</u>	<u>7,505</u>	<u>10,150</u>	<u>10,175</u>
Expenditures:						
Public Safety:						
Other charges and services	9	3,036	500	7	2,000	2,000
Supplies	<u>5,959</u>	<u>8,424</u>	<u>9,000</u>	<u>5,292</u>	<u>7,500</u>	<u>7,500</u>
Total Expenditures (2)	<u>5,968</u>	<u>11,460</u>	<u>9,500</u>	<u>5,299</u>	<u>9,500</u>	<u>9,500</u>
Net Change in Fund Balances	3,130	(519)	650	2,206	650	675
Fund Balance at Beginning of Year	<u>6,353</u>	<u>9,483</u>	<u>10,183</u>	<u>8,964</u>	<u>8,964</u>	<u>9,614</u>
Fund Balance at End of Year	<u>\$ 9,483</u>	<u>\$ 8,964</u>	<u>\$ 10,833</u>	<u>\$ 11,170</u>	<u>\$ 9,614</u>	<u>\$ 10,289</u>
(1) Safety camp donations	\$ 8,775	\$ 8,110	\$ 9,000	\$ 6,480	\$ 8,000	\$ 8,000
Lockbox charges	<u>687</u>	<u>2,170</u>	<u>1,000</u>	<u>950</u>	<u>2,000</u>	<u>2,000</u>
	<u>\$ 9,462</u>	<u>\$ 10,280</u>	<u>\$ 10,000</u>	<u>\$ 7,430</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>
(2) Safety camp	\$ 5,966	\$ 8,424	\$ 8,500	\$ 5,292	\$ 7,500	\$ 7,500
Lockboxes	<u>2</u>	<u>3,036</u>	<u>1,000</u>	<u>7</u>	<u>2,000</u>	<u>2,000</u>
	<u>\$ 5,968</u>	<u>\$ 11,460</u>	<u>\$ 9,500</u>	<u>\$ 5,299</u>	<u>\$ 9,500</u>	<u>\$ 9,500</u>

SERVICE ACTIVITY: Lodging Tax  
ORGANIZATIONAL DEPARTMENT: Finance  
FUND: 23000 – Lodging Tax

SPECIAL REVENUE FUNDS

ACTIVITY MANAGER: Finance Director

GENERAL ACTIVITY DESCRIPTION

To account for lodging taxes submitted by seven hotels and motels in the City and the disbursement of those taxes.

PROCESS USED

Per City ordinance and under authority granted by Minnesota Statutes, hotels and motels located in the City are required to collect a 3% lodging tax for accommodations and submit this tax to the City. Under State Statute 469.190, the City submits 95% of the lodging tax payments to a local convention and tourism bureau and retains 5% to defray administrative expenses in the General Fund. The bureau to which payments are submitted is Minnesota Metro North Tourism (MMNT), also known as Twin Cities Gateway, which is a nonprofit corporation created by member cities for the purpose of promoting and marketing tourism within the northern twin cities metropolitan region. There are currently nine member cities in MMNT.

CITY OF COON RAPIDS, MINNESOTA

SPECIAL REVENUE FUNDS

23000 - LODGING TAX FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Revenues:						
Lodging tax	\$ 229,574	\$ 260,335	\$ 210,000	\$ 97,616	\$ 265,000	\$ 265,000
Expenditures:						
General Government:						
Other charges and services	218,200	247,408	199,500	92,820	251,000	251,000
Excess of Revenues over Expenditures	11,374	12,927	10,500	4,796	14,000	14,000
Other Financing Uses:						
Transfer out to General Fund	(11,374)	(12,927)	(10,500)		(14,000)	(14,000)
Net Change in Fund Balances				4,796		
Fund Balance at Beginning of Year						
Fund Balance at End of Year	\$	\$	\$	\$ 4,796	\$	\$

SERVICE ACTIVITY: 716 – Public Communications  
 ORGANIZATIONAL DEPARTMENT: City Manager  
 FUND: 24000 – Public Communication Fund

SPECIAL REVENUE FUNDS

EXPENDITURE HIGHLIGHTS

Personal Services – In addition to regular salaries and benefits, provides for uniforms--\$2,000  
 Charges & Services - Provides for professional and consulting services--\$31,300; travel and conferences--\$7,300; publication of legal notices--\$2,000; maintenance and repair of building--\$5,000; maintenance of equipment--\$15,000; telephone and postage--\$5,000; dues and memberships--\$6,000; insurance and bonds--\$6,700; utility services--\$17,600; waste removal--\$300; rent--\$500; General Fund administrative charge --\$49,800; software charges--\$2,000  
 General Supplies - Provides for tapes, batteries, and set accessories--\$12,000; office supplies--\$1,500; maintenance and repair of van by City--\$2,000; motor fuels--\$2,200; small tools--\$1,500  
 Capital Outlay - Provides for interior and exterior security cameras to CTN building--\$11,000; network switch for IP cameras--\$6,000; Network DVR to record IP cameras--\$6,800; IP HD transmission system for interconnect with other cable stations--\$9,000; Remote HD transmission system for small HD truck--\$15,000

SELECTED MEASURES		2013 Actual	2014 Actual	2015 Budget	2015 Estimated Thru 12/31	2016 Budget
1	Community cable programs	248	264	258	258	290
2	Community mobile van shoots	102	107	103	103	105
3	Other community productions	146	157	155	166	185
4	Production services	28	32	33	88	40
5	Non-televised city productions	22	16	23	16	15
6	Total programs produced	300	306	314	362	345

STAFFING	2015 BUDGET	2016 BUDGET
News Director	1.0	1.0
Station Manager	1.0	1.0
Production Coordinator	1.0	1.0
FT Production Technician	1.0	1.0
Reporter/Producer	0.7	0.7
PT Production Assistants	2.8	2.8
PT Multi-Media Journalist	0.7	0.7
PT Sports Commentator	0.3	0.3
PT Sports Announcer	0.3	0.3
PT Reporter	0.3	0.3
PT Videographer/Editor I	0.7	0.7
PT Custodian	0.2	0.2
Total	10.0	10.0

ACTIVITY MANAGER: Production Manager

GENERAL ACTIVITY DESCRIPTION

The citizens of Coon Rapids are kept informed about the activities of City government and community happenings through cable programming on the four Community Access Channels.

PROCESS USED

Cable TV programs are produced to inform the citizens of services provided and to keep abreast of City and community matters. City Council and Planning Commission meetings are regularly cablecast live and recorded for playback later.

MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2016

1. Coordinate cable television production and systems utilization.
2. Maintain bulletin board channel 14.
3. Produce government and community programming on Channels 15, 16 and 19.
4. Continue covering community events (sports, parades, concerts, graduation) with mobile production vans.
5. Administer franchise agreement with cable operator.
6. Maintain CTN studios website, Facebook and social media.
7. Further develop production services and other revenue generating projects.

CITY OF COON RAPIDS, MINNESOTA

SPECIAL REVENUE FUNDS  
24000 - PUBLIC COMMUNICATIONS FUND - ACTIVITY 716  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET AS AMENDED	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Revenues:						
Franchise fee	\$ 640,976	\$ 646,804	\$ 638,000	\$ 176,490	\$ 632,000	\$ 628,000
PEG fee	225,201	220,190	218,000	53,802	235,000	290,000
Investment income	(11,953)	24,397	4,647	3,522	5,033	5,382
Intergovernmental	581	562	800		600	600
Other	<u>169,992</u>	<u>218,070</u>	<u>124,000</u>	<u>153,347</u>	<u>279,000</u>	<u>224,000</u>
Total Revenue	<u>1,024,797</u>	<u>1,110,023</u>	<u>985,447</u>	<u>387,161</u>	<u>1,151,633</u>	<u>1,147,982</u>
Expenditures:						
General Government:						
Personal services	659,429	654,991	655,272	316,034	651,875	676,104
Charges and services *	148,997	153,244	169,440	90,410	161,342	173,400
Supplies	15,965	20,100	18,300	9,073	15,600	19,200
Capital outlay	<u>37,705</u>	<u>58,171</u>	<u>1,046,500</u>	<u>710,528</u>	<u>1,046,500</u>	<u>47,800</u>
Total Expenditures	<u>862,096</u>	<u>886,506</u>	<u>1,889,512</u>	<u>1,126,045</u>	<u>1,875,317</u>	<u>916,504</u>
Excess (Deficiency) of Revenues Over Expenditures	162,701	223,517	(904,065)	(738,884)	(723,684)	231,478
Other Financing Uses:						
Transfers out to Compensated Absences Fund	<u>(478)</u>	<u>(1,365)</u>				
Net Change in Fund Balances	162,223	222,152	(904,065)	(738,884)	(723,684)	231,478
Fund Balance (Deficit) at Beginning of Year	<u>(258,315)</u>	<u>(96,092)</u>	<u>40,579</u>	<u>126,060</u>	<u>126,060</u>	<u>(597,624)</u>
Fund Balance (Deficit) at End of Year	<u>\$ (96,092)</u>	<u>\$ 126,060</u>	<u>\$ (863,486)</u>	<u>\$ (612,824)</u>	<u>\$ (597,624)</u>	<u>\$ (366,146)</u>
Cash balance at end year	255,860	411,345			264,735	355,712
Outstanding interfund loan balance at year-end	548,494	478,055	405,129		1,055,129	914,628

\* Includes interest on interfund loan

SERVICE ACTIVITY: 754, 755 – Commissions Special Activities  
ORGANIZATIONAL DEPARTMENT: Advisory Commissions  
FUND: 26000 – Commissions and Events Fund

SPECIAL REVENUE FUNDS

SELECTED MEASURES		2013	2014	2015	2015	2016	ACTIVITY MANAGER:	Arts and Historical Commission Liaisons
		Actual	Actual	Budget	Estimated Thru 12/31	Budget		
1	Number of concerts held	13	13	14	13	13	GENERAL ACTIVITY DESCRIPTION	
2	Average concert attendance	700	750	750	750	750		
							The Arts and Historical Commission activities not accounted for in the General Fund are included here.	
							PROCESS USED	
							Revenue received from fund raisers, donations, and ticket sales is recorded here. It is expended under the direction of the related commission.	

CITY OF COON RAPIDS, MINNESOTA

SPECIAL REVENUE FUNDS

26000 - COMMISSIONS AND EVENTS FUND - ACTIVITIES 754, 755

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Revenues:						
Investment income	\$ (693)	\$ 698	\$ 250	\$ 85	\$ 250	\$ 225
Other	<u>9,723</u>	<u>10,621</u>	<u>12,000</u>	<u>6,898</u>	<u>12,000</u>	<u>12,000</u>
Total Revenues	<u>9,030</u>	<u>11,319</u>	<u>12,250</u>	<u>6,983</u>	<u>12,250</u>	<u>12,225</u>
Expenditures:						
General Government:						
Other charges and services	<u>12,466</u>	<u>12,022</u>	<u>15,000</u>	<u>10,025</u>	<u>15,000</u>	<u>15,000</u>
Net Change in Fund Balances	(3,436)	(703)	(2,750)	(3,042)	(2,750)	(2,775)
Fund Balance at Beginning of Year	<u>19,682</u>	<u>16,246</u>	<u>13,496</u>	<u>15,543</u>	<u>15,543</u>	<u>12,793</u>
Fund Balance at End of Year	<u>\$ 16,246</u>	<u>\$ 15,543</u>	<u>\$ 10,746</u>	<u>\$ 12,501</u>	<u>\$ 12,793</u>	<u>\$ 10,018</u>
Allocation of Fund Balance:						
Arts Commission	\$ 13,202	\$ 12,365	\$ 12,046	\$ 9,724	\$ 9,943	\$ 7,787
Historical Commission	1,404	1,467	1,450	1,257	1,290	1,010
Other	<u>1,640</u>	<u>1,711</u>		<u>1,520</u>	<u>1,560</u>	<u>1,221</u>
Total Fund Balance	<u>\$ 16,246</u>	<u>\$ 15,543</u>	<u>\$ 13,496</u>	<u>\$ 12,501</u>	<u>\$ 12,793</u>	<u>\$ 10,018</u>



SERVICE ACTIVITY: 757, 758 – Senior Center Special Activities  
ORGANIZATIONAL DEPARTMENT: Finance  
FUND: 27000 – Senior Activity Fund

SPECIAL REVENUE FUNDS

ACTIVITY MANAGER: Senior Services Program Specialist

GENERAL ACTIVITY DESCRIPTION

These activities account for senior citizen trips and events, the senior center kitchen fund, and the senior citizen transportation account.

PROCESS USED

Senior Citizen activity volunteers generate activity donations and fees. Funds are released upon request of activity volunteers and approval of the Senior Services Program Specialist. Funds not expended for activity and transportation needs are reserved for future purchases or needs.

CITY OF COON RAPIDS, MINNESOTA

SPECIAL REVENUE FUNDS

27000 - SENIOR ACTIVITY FUND - ACTIVITIES 757

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Revenues:						
Investment income	\$ (3,078)	\$ 3,866	\$ 900	\$ 511	\$ 900	\$ 900
Other	<u>127,639</u>	<u>137,821</u>	<u>115,000</u>	<u>77,640</u>	<u>132,000</u>	<u>132,000</u>
Total Revenues	<u>124,561</u>	<u>141,687</u>	<u>115,900</u>	<u>78,151</u>	<u>132,900</u>	<u>132,900</u>
Expenditures:						
Community Services:						
Other charges and services	<u>117,463</u>	<u>125,986</u>	<u>100,600</u>	<u>74,547</u>	<u>121,000</u>	<u>101,100</u>
Excess of Revenues over Expenditures	7,098	15,701	15,300	3,604	11,900	31,800
Other Financing Uses:						
Transfer out (General Fund)	<u>(15,380)</u>	<u>(16,000)</u>	<u>(16,000)</u>		<u>(16,000)</u>	<u>(16,000)</u>
Net Change in Fund Balances	(8,282)	(299)	(700)	3,604	(4,100)	15,800
Fund Balance at Beginning of Year	<u>67,077</u>	<u>58,795</u>	<u>58,595</u>	<u>58,496</u>	<u>58,496</u>	<u>54,396</u>
Fund Balance at End of Year	<u>\$ 58,795</u>	<u>\$ 58,496</u>	<u>\$ 57,895</u>	<u>\$ 62,100</u>	<u>\$ 54,396</u>	<u>\$ 70,196</u>

ACTIVITY MANAGER: Community Development Director

GENERAL ACTIVITY DESCRIPTION

To administer the proceeds from Community Development Block Grants (CDBG).

PROCESS USED

The City Council holds public hearings to consider the allocation of CDBG funds forwarded by Community Development staff and based on Council policy direction. The Council reviews proposed projects and determines the allocation of funds.

Anoka County administers the City’s CDBG funding allocation through a Joint Cooperation Agreement. The application of funds adheres to federal program requirements and objectives established in the County’s Consolidated Plan.

MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2016

- 1. Implement City Council policy direction on appropriate uses of CDBG Fund

CITY OF COON RAPIDS, MINNESOTA

SPECIAL REVENUE FUNDS  
28000 - COMMUNITY DEVELOPMENT BLOCK GRANT - ACTIVITY 737  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Revenues:						
Community development grants	\$ 280,469	\$ 298,445	\$ 283,236		\$ 354,106	\$ 283,207
Expenditures:						
Community Development:						
Other charges	90,322	80,908	84,971		80,908	84,962
Project costs	190,147	217,537	198,265		273,198	198,245
Total Expenditures (1)	280,469	298,445	283,236		354,106	283,207
Net Change in Fund Balances						
Fund Balance at Beginning of Year						
Fund Balance at End of Year	\$	\$	\$	\$	\$	\$

(1) For Housing rehab activities

SERVICE ACTIVITY: 741 – Recycling  
 ORGANIZATIONAL DEPARTMENT: Community Development  
 FUND: 29000 – Recycling Fund

SPECIAL REVENUE FUNDS

SELECTED MEASURES	2013 Actual	2014 Actual	2015 Budget	2015 Estimated Thru 12/31	2016 Budget
Residential Tons Recycled in Coon Rapids					
-Goal	5,661	5,758	5,835	6,800	5,935
-Achieved	7,190	6,761			

STAFFING	2015 BUDGET	2016 BUDGET
Recycling Coordinator	0.8	0.8
Recycling Asst	0.5	0.8
TOTAL	1.3	1.6

ACTIVITY MANAGER: Public Services Director

GENERAL ACTIVITY DESCRIPTION

Coordinates all City recycling activities, including the City-wide recycling program, a drop-off recycling center operated by staff contracted through Green View, a used oil recycling center, City in-house recycling collection, and scrap metal collection.

PROCESS USED

The City recycling activities are funded through reimbursements provided by Anoka County and under an agreement with funds from the Anoka County Board of Commissioners and State SCORE funds (Select Committee on Recycling and the Environment). The reimbursements from Anoka County come in the form of Municipal Agreements. The amount of reimbursement received is based on \$4.70 per person per household. Expenditures are processed and paid for and then sent to Anoka County for reimbursement.

MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2016

1. Enhance City-wide curbside collection and increase recycling volume.
2. Continue City of Coon Rapids Drop Off Recycling Center.
3. Continue comprehensive public education activities for all City recycling activities.
4. Continue other recycling events as needed.
5. Change hours to 5 days per week.

2016 MANAGEMENT NOTES

- Continue to enhance all recycling efforts.
- Monitor State of Minnesota, Metropolitan Council and Anoka County policies concerning all solid waste abatement matters.
- Research and apply for abatement grants from state and county agencies.

CITY OF COON RAPIDS, MINNESOTA

SPECIAL REVENUE FUNDS  
29000 - RECYCLING FUND - ACTIVITY 741  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN BALANCES

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Revenues:						
Intergovernmental revenue (1)	\$ 173,363	\$ 257,122	\$ 210,000		\$ 234,370	\$ 234,370
Other	<u>40,640</u>	<u>42,001</u>	<u>30,000</u>	<u>\$ 23,830</u>	<u>40,000</u>	<u>40,000</u>
Total Revenue	<u>214,003</u>	<u>299,123</u>	<u>240,000</u>	<u>23,830</u>	<u>274,370</u>	<u>274,370</u>
Expenditures:						
Maintenance Services:						
Personal services	46,401	83,666	89,224	45,203	99,561	118,071
Other charges and services	114,229	100,075	79,764	67,561	93,820	113,568
Supplies	35,903	29,465	15,700	23,349	30,500	30,700
Capital outlay	<u>39,578</u>	<u>19,862</u>	<u>99,512</u>	<u>44,200</u>	<u>115,040</u>	<u>12,031</u>
Total Expenditures	<u>236,111</u>	<u>233,068</u>	<u>284,200</u>	<u>180,313</u>	<u>338,921</u>	<u>274,370</u>
Excess (Deficiency) of Revenues over Expenditures	(22,108)	66,055	(44,200)	(156,483)	(64,551)	
Fund Balance (Deficit) at Beginning of Year	<u>20,604</u>	<u>(1,504)</u>	<u>64,551</u>	<u>64,551</u>	<u>64,551</u>	
Fund Balance (Deficit) at End of Year	<u>\$ (1,504)</u>	<u>\$ 64,551</u>	<u>\$ 20,351</u>	<u>\$ (91,932)</u>	<u>\$</u>	<u>\$</u>

(1) The program assumes that we will receive SCORE (Select Commission on Recycling and Environment) funds in 2016.

**Reader's Notes:**



# Debt Service Funds

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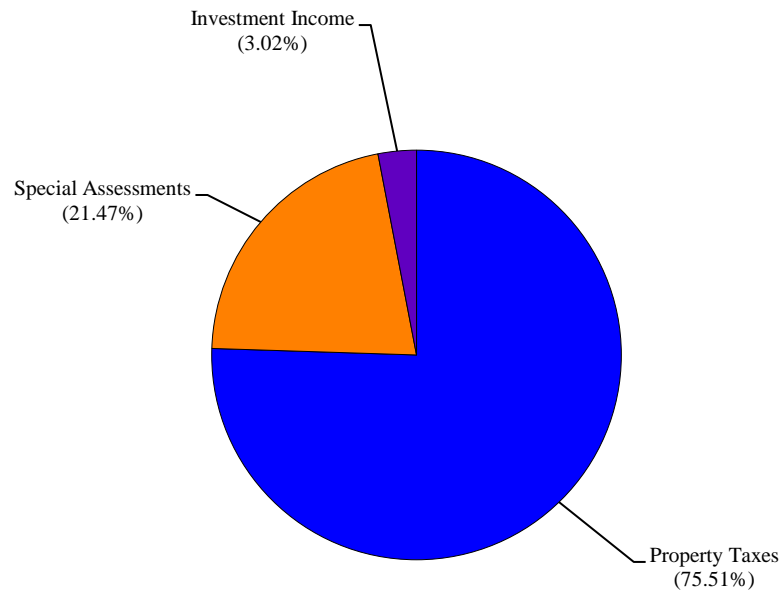
- Debt Service Funds are established to identify and account for long-term, general obligation debt issued by the city. Repayment of issued debt in the form of principal and interest payments to bond holders is backed up by the full faith and credit of the government unit.

Revenue and Expenditure Summary Information	178
Improvement Bonds	180
Tax Increment Bonds 2003B	196
Lease Revenue Bonds	198
Park Improvement Bonds	200
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Housing & Redevelopment Authority Tax Increment Bonds	204



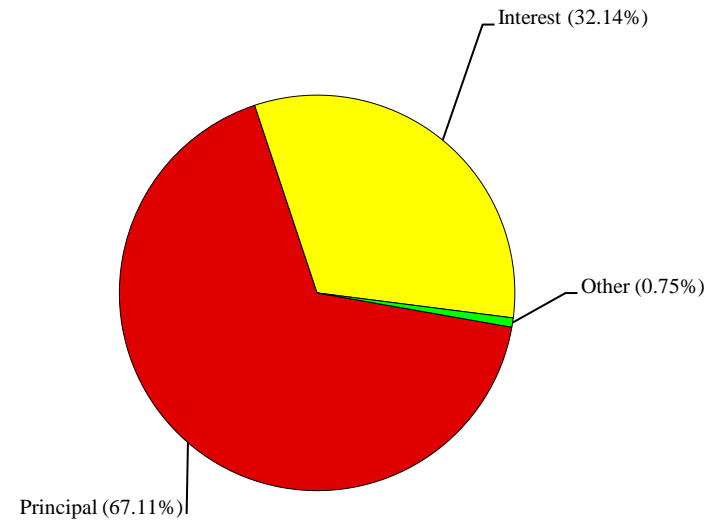
**DEBT SERVICE FUNDS**  
2016 BUDGET

**Revenues by Source**



Property Taxes	\$ 3,633,265
Special Assessments	1,033,230
Investment Income	<u>145,277</u>
<b>Total</b>	<b><u><u>\$ 4,811,772</u></u></b>

**Expenditures by Use**



Principal	\$ 2,240,000
Interest	1,072,837
Other	<u>25,182</u>
<b>Total</b>	<b><u><u>\$3,338,019</u></u></b>

CITY OF COON RAPIDS, MINNESOTA

DEBT SERVICE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Revenues:						
Improvement Bonds with no Outstanding Debt	\$ 440,453	\$ 530,309	\$ 410,469	\$ 17,866	\$ 408,127	\$ 99,239
G.O. Improvement Bonds of 2005	736,426	612,507	545,263	360,430	544,129	148,537
G.O. Improvement Bonds of 2008	254,018	258,180	217,658	54,312	214,726	205,810
G.O. Improvement Bonds of 2010	398,248	392,633	337,350	80,967	328,858	333,367
G.O. Improvement Bonds of 2013A	702,575	600,169	524,215	124,151	463,931	384,364
G.O. Improvement Bonds of 2013B	435,040	419,402	385,584	98,028	379,194	379,144
G.O. Improvement Bonds of 2014/2015		290,344	465,431	487,971	769,166	833,297
Tax Increment Bonds 2003B	(76,016)	104,184	28,370	14,256	29,514	29,957
Lease Revenue Bonds	965,901	1,001,161	1,001,402	358,512	986,830	1,001,297
G.O. Park Improvement Bonds		543,968	1,219,880	441,359	1,207,889	1,221,475
Equipment Certificates	227,305	309,154	241,532	86,723	238,979	175,285
HRA Tax Increment Bonds	(142,752)	204,355	56,406	28,324	28,324	
Total Revenues	3,941,198	5,266,366	5,433,560	2,152,899	5,599,667	4,811,772
Expenditures:						
Improvement Bonds with no Outstanding Debt	30,382	27,133	18,193		18,193	25,182
G.O. Improvement Bonds of 2005	730,800	720,819	651,400	1,514,094	1,514,094	
G.O. Improvement Bonds of 2008	212,542	210,643	174,242	161,072	174,242	168,370
G.O. Improvement Bonds of 2010	351,575	345,675	339,038	318,862	339,038	340,775
G.O. Improvement Bonds of 2013A	33,075	422,750	420,600	392,100	420,600	423,300
G.O. Improvement Bonds of 2013B		52,091	349,900	309,438	349,900	356,725
G.O. Improvement Bonds of 2014/2015			123,000		58,559	590,906
Lease Revenue Bonds	929,266	934,194	938,506	679,347	938,506	936,944
G.O. Park Improvement Bonds						495,817
Equipment Certificates			68,147			
HRA Tax Increment Bonds	244,619					
Total Expenditures	2,532,259	2,713,305	3,083,026	3,374,913	3,813,132	3,338,019
Excess (Deficiency) of Revenues Over Expenditures	1,408,939	2,553,061	2,350,534	(1,222,014)	1,786,535	1,473,753
Other Financing Sources (Uses):						
Transfers in	729,372	70,059	44,666		816,471	18,863
Transfers out	(896,203)	(630,511)	(4,027,597)		(6,142,692)	(1,093,863)
Total Other Financing Sources (Uses)	(166,831)	(560,452)	(3,982,931)		(5,326,221)	(1,075,000)
Net Change in Fund Balances	1,242,108	1,992,609	(1,632,397)	(1,222,014)	(3,539,686)	398,753
Fund Balance at Beginning of Year	8,443,502	9,685,610	11,362,268	11,678,219	11,678,219	8,138,533
Fund Balance at End of Year	\$ 9,685,610	\$ 11,678,219	\$ 9,729,871	\$ 10,456,205	\$ 8,138,533	\$ 8,537,286

SERVICE ACTIVITY: Special Assessment Bonds  
ORGANIZATIONAL DEPARTMENT: Finance  
FUND: 31910 – 32020 - Improvement Bonds

DEBT SERVICE FUNDS

ACTIVITY MANAGER: Finance Director

GENERAL ACTIVITY DESCRIPTION

To account for the payment of principal and interest on long-term debt.

PROCESS USED

As improvement projects were completed, they were assessed and bonds were sold to replenish the Special Assessment Fund. Benefitting properties pay assessments for the improvements.

Since all debt service has been paid on these bonds, the balance in this fund can be available to finance assessment projects as well as the City portion of street reconstruction projects or to prepay improvement bonds with high interest rates.

CITY OF COON RAPIDS, MINNESOTA

DEBT SERVICE FUNDS  
IMPROVEMENT BONDS WITH NO OUTSTANDING DEBT\*  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31**	2016 BUDGET**
Revenues:						
General property taxes	\$ 28,898	\$ 29,657	\$ 20,000	\$ 6,992	\$ 19,800	\$ 20,000
Special assessments	434,180	440,432	369,135		365,700	45,700
Investment income	(22,625)	60,220	21,334	10,874	22,627	33,539
Total Revenue	440,453	530,309	410,469	17,866	408,127	99,239
Expenditures:						
Other (Special Assessments on City property)	30,382	27,133	18,193		18,193	25,182
Excess of Revenues Over Expenditures	410,071	503,176	392,276	17,866	389,934	74,057
Other Financing Sources (Uses):						
Transfers in	101,810	70,059	44,666		44,666	18,863
Transfers out	(44,079)	(12,328)			(771,805)	
Total Other Financing Sources	57,731	57,731	44,666		(727,139)	18,863
Net Change in Fund Balances	467,802	560,907	436,942	17,866	(337,205)	92,920
Fund Balance at Beginning of Year	479,778	947,580	1,422,261	1,508,487	1,508,487	1,171,282
Fund Balance at End of Year	\$ 947,580	\$ 1,508,487	\$ 1,859,203	\$ 1,526,353	\$ 1,171,282	\$ 1,264,202

\*No outstanding debt as of December 31, 2014.

\*\*Schedules by bond year for 2015 estimate and 2016 budget follow this statement.

CITY OF COON RAPIDS, MINNESOTA

SCHEDULE OF IMPROVEMENT BONDS WITH NO OUTSTANDING DEBT\*  
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BY BOND YEAR

2015 ESTIMATE

	Special Assessment Bonds (31910)	G.O. Improvement Bonds of 1993 (31930)	G.O. Improvement Bonds of 1995 (31950)	G.O. Improvement Bonds of 1996 (31960)	G.O. Improvement Bonds of 1997 (31970)	G.O. Improvement Bonds of 1998 (31980)	G.O. Improvement Bonds of 1999/2000 (32000)	G.O. Improvement Bonds of 2002 (32010/32020)	2015 Estimate
Revenues:									
General property taxes	\$ 19,800								\$ 19,800
Special assessments		\$ 4,550	\$ 27,550	\$ 13,500	\$ 13,450	\$ 3,450	\$ 303,200		365,700
Investment income	4,946	424	3,489	2,035	1,487	1,734	8,388	\$ 124	22,627
Total Revenues	24,746	4,974	31,039	15,535	14,937	5,184	311,588	124	408,127
Expenditures:									
Other	18,193								18,193
Excess of Revenues over Expenditures	6,553	4,974	31,039	15,535	14,937	5,184	311,588	124	389,934
Other Financing Sources (Uses):									
Transfers in	44,666								44,666
Transfers out							(771,805)		(771,805)
Total Other Financing Sources (Uses)	44,666						(771,805)		(727,139)
Net Change in Fund Balances	51,219	4,974	31,039	15,535	14,937	5,184	(460,217)	124	(337,205)
Fund Balance at Beginning of Year	329,732	28,253	232,626	135,689	99,111	115,604	559,231	8,241	1,508,487
Fund Balance at End of Year	\$ 380,951	\$ 33,227	\$ 263,665	\$ 151,224	\$ 114,048	\$ 120,788	\$ 99,014	\$ 8,365	\$ 1,171,282

\*No outstanding debt as of December 31, 2014.

CITY OF COON RAPIDS, MINNESOTA

SCHEDULE OF IMPROVEMENT BONDS WITH NO OUTSTANDING DEBT\*  
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BY BOND YEAR  
2016 BUDGET

	Special Assessment Bonds (31910)	G.O. Improvement Bonds of 1993 (31930)	G.O. Improvement Bonds of 1995 (31950)	G.O. Improvement Bonds of 1996 (31960)	G.O. Improvement Bonds of 1997 (31970)	G.O. Improvement Bonds of 1998 (31980)	G.O. Improvement Bonds of 1999/2000 (32000)	G.O. Improvement Bonds of 2002 (32010/32020)	2016 Budget
Revenues:									
General property taxes	\$ 20,000								\$ 20,000
Special assessments			\$ 10,950	\$ 13,500	\$ 13,450	\$ 3,450	\$ 4,350		45,700
Investment income	6,203	\$ 581	4,614	2,646	1,996	2,114	15,239	\$ 146	33,539
Total Revenues	26,203	581	15,564	16,146	15,446	5,564	19,589	146	99,239
Expenditures:									
Other	25,182								25,182
Excess of Revenues over Expenditures	1,021	581	15,564	16,146	15,446	5,564	19,589	146	74,057
Other Financing Sources (Uses):									
Transfers in	18,863								18,863
Net Change in Fund Balances	19,884	581	15,564	16,146	15,446	5,564	19,589	146	92,920
Fund Balance at Beginning of Year	380,951	33,227	263,665	151,224	114,048	120,788	99,014	8,365	1,171,282
Fund Balance at End of Year	\$ 400,835	\$ 33,808	\$ 279,229	\$ 167,370	\$ 129,494	\$ 126,352	\$ 118,603	\$ 8,511	\$ 1,264,202

\*No outstanding debt as of December 31, 2014.

ACTIVITY MANAGER: Finance Director

GENERAL ACTIVITY DESCRIPTION

To account for the payment of principal and interest on long-term debt.

PROCESS USED

As improvement projects were completed, they were assessed and bonds were sold to replenish the Special Assessment Fund and Street Reconstruction Fund. The bonds are general obligations of the City for which it pledges its full faith and credit and power to levy general ad valorem taxes without limit as to rate and amount. Benefitting properties will pay assessments for the improvements. The City anticipates levying general ad valorem taxes for the retirement of the non-assessable bond issue related to the Street Reconstruction Fund.

Bonds were called 2/1/15.

CITY OF COON RAPIDS, MINNESOTA

DEBT SERVICE FUNDS  
32030 - G.O. IMPROVEMENT BONDS OF 2005  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Revenues:						
General property taxes	\$ 117,395	\$ 408				
Special assessments	248,385	209,945	\$ 175,000		\$ 173,625	\$ 142,200
Intergovernmental revenue	390,500	25,854	362,100	\$ 362,100	362,100	
Investment income	(19,854)	376,300	8,163	(1,670)	8,404	6,337
Total Revenues	<u>736,426</u>	<u>612,507</u>	<u>545,263</u>	<u>360,430</u>	<u>544,129</u>	<u>148,537</u>
Expenditures:						
Principal	635,000	650,000	605,000	1,485,000	1,485,000	
Interest & fiscal charges	<u>95,800</u>	<u>70,819</u>	<u>46,400</u>	<u>29,094</u>	<u>29,094</u>	
Total Expenditures	<u>730,800</u>	<u>720,819</u>	<u>651,400</u>	<u>1,514,094</u>	<u>1,514,094</u>	
Excess (Deficiency) of Revenues Over Expenditures	5,626	(108,312)	(106,137)	(1,153,664)	(969,965)	148,537
Other Financing Sources:						
Transfer In from 1999/2000 Improvement Bonds					<u>771,805</u>	
Net Change in Fund Balances	5,626	(108,312)	(106,137)	(1,153,664)	(198,160)	148,537
Fund Balance at Beginning of Year	<u>662,946</u>	<u>668,572</u>	<u>544,232</u>	<u>560,260</u>	<u>560,260</u>	<u>362,100</u>
Fund Balance (Deficit) at End of Year	<u>\$ 668,572</u>	<u>\$ 560,260</u>	<u>\$ 438,095</u>	<u>\$ (593,404)</u>	<u>\$ 362,100</u>	<u>\$ 510,637</u>



SERVICE ACTIVITY: G.O. Improvement Bonds of 2008  
ORGANIZATIONAL DEPARTMENT: Finance  
FUND: 32060 – G.O. Improvement Bonds of 2008

DEBT SERVICE FUNDS

ACTIVITY MANAGER: Finance Director

GENERAL ACTIVITY DESCRIPTION

To account for the payment of principal and interest on long-term debt.

PROCESS USED

As improvement projects are completed, they are assessed and bonds will be sold to replenish the Capital Projects Fund. The bonds are general obligations of the City for which it pledges its full faith and credit and power to levy general ad valorem taxes without limit as to rate and amount. Benefitting properties will pay assessments for the improvements. The City anticipates levying general ad valorem taxes for the retirement of the non-assessable bond issue related to the Street Reconstruction Fund. These bonds were issued in 2008.

	Balance 1/1/2016	2016 Principal Due	Balance 12/31/2016
G.O. Improvement Bonds, Series 2008A	\$625,000	\$145,000	\$480,000*

\*callable 2/1/17 (interest rates 4.25% to 4.45%)

CITY OF COON RAPIDS, MINNESOTA

DEBT SERVICE FUNDS  
32060 - G.O. IMPROVEMENT BONDS OF 2008  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Revenues:						
General property taxes	\$ 150,134	\$ 150,000	\$ 144,280	\$ 51,566	\$ 142,837	\$ 153,788
Special assessments	109,111	101,910	70,600	2,082	68,775	48,970
Investment income	(5,227)	6,270	2,778	664	3,114	3,052
Total Revenues	254,018	258,180	217,658	54,312	214,726	205,810
Expenditures:						
Principal	170,000	175,000	145,000	145,000	145,000	145,000
Interest & fiscal charges	42,542	35,643	29,242	16,072	29,242	23,370
Total Expenditures	212,542	210,643	174,242	161,072	174,242	168,370
Excess (Deficiency) of Revenues Over Expenditures	41,476	47,537	43,416	(106,760)	40,484	37,440
Other Financing Uses:						
Transfer to Fund 31910	(57,731)	(57,731)	(44,666)		(44,666)	(18,863)
Net Change in Fund Balances	(16,255)	(10,194)	(1,250)	(106,760)	(4,182)	18,577
Fund Balance at Beginning of Year	234,066	217,811	185,170	207,617	207,617	203,435
Fund Balance at End of Year	\$ 217,811	\$ 207,617	\$ 183,920	\$ 100,857	\$ 203,435	\$ 222,012

SERVICE ACTIVITY: G.O. Improvement Bonds of 2010  
ORGANIZATIONAL DEPARTMENT: Finance  
FUND: 32090 – G.O. Improvement Bonds of 2010

DEBT SERVICE FUNDS

ACTIVITY MANAGER: Finance Director

GENERAL ACTIVITY DESCRIPTION

To account for the payment of principal and interest on long-term debt.

PROCESS USED

As improvement projects are completed, they are assessed and bonds will be sold to replenish the Capital Projects Fund. The bonds are general obligations of the City for which it pledges its full faith and credit and power to levy general ad valorem taxes without limit as to rate and amount. Benefitting properties will pay assessments for the improvements. The City anticipates levying general ad valorem taxes for the retirement of the non-assessable bond issue related to the Street Reconstruction Fund.

	Balance 1/1/2016	2016 Principal Due	Balance 12/31/2016
G.O. Improvement Bonds, Series 2010B	\$1,345,000	\$305,000	\$1,040,000*

\*callable 2/1/17 (interest rates 3%)

CITY OF COON RAPIDS, MINNESOTA

DEBT SERVICE FUNDS  
32090 - G.O. IMPROVEMENT BONDS OF 2010  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Revenues:						
General property taxes	\$ 186,489	\$ 188,421	\$ 189,750	\$ 68,172	\$ 187,853	\$ 192,494
Special assessments	229,720	176,595	137,600	9,230	130,150	130,170
Investment income	(17,961)	27,617	10,000	3,565	10,855	10,703
Total Revenues	398,248	392,633	337,350	80,967	328,858	333,367
Expenditures:						
Principal	295,000	295,000	295,000	295,000	295,000	305,000
Interest & fiscal charges	56,575	50,675	44,038	23,862	44,038	35,775
Total Expenditures	351,575	345,675	339,038	318,862	339,038	340,775
Net Change in Fund Balances	46,673	46,958	(1,688)	(237,895)	(10,180)	(7,408)
Fund Balance at Beginning of Year	630,063	676,736	666,665	723,694	723,694	713,514
Fund Balance at End of Year	\$ 676,736	\$ 723,694	\$ 664,977	\$ 485,799	\$ 713,514	\$ 706,106

SERVICE ACTIVITY: G.O. Improvement Bonds of 2013A  
ORGANIZATIONAL DEPARTMENT: Finance  
FUND: 32110 – G.O. Improvement Bonds of 2013A

DEBT SERVICE FUNDS

ACTIVITY MANAGER: Finance Director

GENERAL ACTIVITY DESCRIPTION

To account for the payment of principal and interest on long-term debt.

PROCESS USED

As improvement projects are completed, they are bonded for and repaid with assessments and tax levies. The bonds are general obligations of the City for which it pledges its full faith and credit and power to levy general ad valorem taxes without limit as to rate and amount. Benefitting properties will pay assessments for the improvements. The City anticipates levying general ad valorem taxes for the retirement of the non-assessable bond issue related to street reconstruction.

	Balance 1/1/2016	2016 Principal Due	Balance 12/31/2016
G.O. Improvement Bonds, Series 2013A	\$2,850,000	\$370,000	\$2,480,000

CITY OF COON RAPIDS, MINNESOTA

DEBT SERVICE FUNDS  
32110 - G.O. IMPROVEMENT BONDS OF 2013A  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Revenues:						
General property taxes	\$ 421,497	\$ 200,892	\$ 263,510	\$ 95,266	\$ 260,875	\$ 188,388
Special assessments	289,637	355,880	246,400	22,958	186,630	178,900
Investment income	<u>(8,559)</u>	<u>43,397</u>	<u>14,305</u>	<u>5,927</u>	<u>16,426</u>	<u>17,076</u>
Total Revenues	<u>702,575</u>	<u>600,169</u>	<u>524,215</u>	<u>124,151</u>	<u>463,931</u>	<u>384,364</u>
Expenditures:						
Principal		355,000	360,000	360,000	360,000	370,000
Interest & fiscal charges	<u>33,075</u>	<u>67,750</u>	<u>60,600</u>	<u>32,100</u>	<u>60,600</u>	<u>53,300</u>
Total Expenditures	<u>33,075</u>	<u>422,750</u>	<u>420,600</u>	<u>392,100</u>	<u>420,600</u>	<u>423,300</u>
Excess (Deficiency) of Revenues over Expenditures	<u>669,500</u>	<u>177,419</u>	<u>103,615</u>	<u>(267,949)</u>	<u>43,331</u>	<u>(38,936)</u>
Other Financing Sources (Uses):						
Transfers in	382,943					
Transfers out	<u>(135,970)</u>					
Total Other Financing Sources (Uses)	<u>246,973</u>					
Net Change in Fund Balances	916,473	177,419	103,615	(267,949)	43,331	(38,936)
Fund Balance at Beginning of Year	<u>1,202</u>	<u>917,675</u>	<u>953,654</u>	<u>1,095,094</u>	<u>1,095,094</u>	<u>1,138,425</u>
Fund Balance at End of Year	<u>\$ 917,675</u>	<u>\$ 1,095,094</u>	<u>\$ 1,057,269</u>	<u>\$ 827,145</u>	<u>\$ 1,138,425</u>	<u>\$ 1,099,489</u>

SERVICE ACTIVITY: G.O. Improvement Bonds of 2013B  
ORGANIZATIONAL DEPARTMENT: Finance  
FUND: 32140 – G.O. Improvement Bonds of 2013B

DEBT SERVICE FUNDS

ACTIVITY MANAGER: Finance Director

GENERAL ACTIVITY DESCRIPTION

To account for the payment of principal and interest on long-term debt.

PROCESS USED

As improvement projects are completed, they are bonded for and repaid with assessments and tax levies. The bonds are general obligations of the City for which it pledges its full faith and credit and power to levy general ad valorem taxes without limit as to rate and amount. Benefitting properties will pay assessments for the improvements. The City anticipates levying general ad valorem taxes for the retirement of the non-assessable bond issue related to street reconstruction.

	Balance 1/1/2016	2016 Principal Due	Balance 12/31/2016
G.O. Improvement Bonds, Series 2013B	\$2,785,000	\$280,000	\$2,505,000

CITY OF COON RAPIDS, MINNESOTA

DEBT SERVICE FUNDS

32140 - G.O. IMPROVEMENT BONDS OF 2013B

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Revenues:						
General property taxes		\$ 203,733	\$ 207,215	\$ 74,290	\$ 205,143	\$ 203,645
Special assessments	\$ 443,721	209,272	173,500	22,598	168,440	168,440
Investment income	(8,681)	6,397	4,869	1,140	5,611	7,059
Total Revenues	435,040	419,402	385,584	98,028	379,194	379,144
Expenditures:						
Principal			265,000	265,000	265,000	280,000
Interest & fiscal charges		52,091	84,900	44,438	84,900	76,725
Total Expenditures		52,091	349,900	309,438	349,900	356,725
Excess (Deficiency) of Revenues over Expenditures	435,040	367,311	35,684	(211,410)	29,294	22,419
Other Financing Uses:						
Transfers out	(428,276)					
Net Change in Fund Balances	6,764	367,311	35,684	(211,410)	29,294	22,419
Fund Balance at Beginning of Year		6,764	324,628	374,075	374,075	403,369
Fund Balance at End of Year	\$ 6,764	\$ 374,075	\$ 360,312	\$ 162,665	\$ 403,369	\$ 425,788



ACTIVITY MANAGER: Finance Director

GENERAL ACTIVITY DESCRIPTION

To account for the payment of principal and interest on long-term debt.

PROCESS USED

As improvement projects are completed, they are bonded for and repaid with assessments and tax levies. The bonds are general obligations of the City for which it pledges its full faith and credit and power to levy general ad valorem taxes without limit as to rate and amount. Benefitting properties will pay assessments for the improvements. The City anticipates levying general ad valorem taxes for the retirement of the non-assessable bond issue related to street reconstruction.

	Balance 1/1/2016	2016 Principal Due	Balance 12/31/2016
G.O. Improvement Bonds, Series 2014	\$4,090,000	\$400,000	\$3,690,000
G.O. Improvement Bonds, Series 2015A	\$3,105,000	\$0	\$3,105,000

CITY OF COON RAPIDS, MINNESOTA

DEBT SERVICE FUNDS  
32150 - G.O. IMPROVEMENT BONDS OF 2014/2015  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Revenues:						
General property taxes			\$ 327,500	\$ 117,990	\$ 324,225	\$ 501,410
Special assessments		\$ 282,730	132,900	369,016	440,941	318,850
Investment income		7,614	5,031	965	4,000	13,037
Total Revenues		290,344	465,431	487,971	769,166	833,297
Expenditures:						
Principal						400,000
Interest & fiscal charges			123,000		58,559	190,906
Total Expenditures			123,000		58,559	590,906
Excess of Revenues over Expenditures		290,344	342,431	487,971	710,607	242,391
Other Financing Uses:						
Transfers out to Fund 52150		(255,990)				
Net Change in Fund Balances		34,354	342,431	487,971	710,607	242,391
Fund Balance at Beginning of Year			335,370	34,354	34,354	744,961
Fund Balance at End of Year	\$	\$ 34,354	\$ 677,801	\$ 522,325	\$ 744,961	\$ 987,352

SERVICE ACTIVITY: Tax Increment Bonds of 2003B  
ORGANIZATIONAL DEPARTMENT: Finance  
FUND: 43000 – Tax Increment Bonds of 2003B

DEBT SERVICE FUNDS

ACTIVITY MANAGER: Finance Director

GENERAL ACTIVITY DESCRIPTION

To account for the payment of principal and interest on the tax increment bonds issued for the Honeywell project. In 2007, the building that was leased to Honeywell Inc. was sold and the principal balance of the bonds was paid off. Honeywell Inc. continues to lease the building from the new landlord.

CITY OF COON RAPIDS, MINNESOTA

DEBT SERVICE FUNDS  
43000 - TAX INCREMENT BONDS 2003B  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Revenues:						
Investment income	\$ (76,016)	\$ 104,184	\$ 28,370	\$ 14,256	\$ 29,514	\$ 29,957
Fund Balance at Beginning of Year	<u>1,939,422</u>	<u>1,863,406</u>	<u>1,891,357</u>	<u>1,967,590</u>	<u>1,967,590</u>	<u>1,997,104</u>
Fund Balance at End of Year	<u>\$ 1,863,406</u>	<u>\$ 1,967,590</u>	<u>\$ 1,919,727</u>	<u>\$ 1,981,846</u>	<u>\$ 1,997,104</u>	<u>\$ 2,027,061</u>

SERVICE ACTIVITY: Lease Revenue Bonds  
ORGANIZATIONAL DEPARTMENT: Finance  
FUND: 44000 – Lease Revenue Bonds

DEBT SERVICE FUNDS

ACTIVITY MANAGER: Finance Director

GENERAL ACTIVITY DESCRIPTION

Lease Revenue Bonds were issued in 2010 to fund the acquisition of the old Target site.

	Balance 1/1/2016	2016 Principal Due	Balance 12/31/2016
Lease Revenue Bonds, Series 2010B	\$12,985,000	\$425,000	\$12,560,000

A tax levy pays the debt service on these bonds.

CITY OF COON RAPIDS, MINNESOTA

DEBT SERVICE FUNDS  
44000 - LEASE REVENUE BONDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Revenues:						
General property taxes	\$ 975,187	\$ 982,934	\$ 990,485	\$ 356,592	\$ 980,580	\$ 987,597
Investment income	(9,286)	18,227	10,917	1,920	6,250	13,700
Total Revenues	965,901	1,001,161	1,001,402	358,512	986,830	1,001,297
Expenditures:						
Principal	385,000	400,000	415,000	415,000	415,000	425,000
Interest & fiscal charges	544,266	534,194	523,506	264,347	523,506	511,944
Total Expenditures	929,266	934,194	938,506	679,347	938,506	936,944
Net Change in Fund Balances	36,635	66,967	62,896	(320,835)	48,324	64,353
Fund Balance at Beginning of Year	634,295	670,930	727,769	737,897	737,897	786,221
Fund Balance at End of Year	\$ 670,930	\$ 737,897	\$ 790,665	\$ 417,062	\$ 786,221	\$ 850,574

SERVICE ACTIVITY: G.O. Park Improvement Bonds  
ORGANIZATIONAL DEPARTMENT: Finance  
FUND: 45000 – G.O. Park Improvement Bonds

DEBT SERVICE FUNDS

ACTIVITY MANAGER: Finance Director

GENERAL ACTIVITY DESCRIPTION

To account for the payment of principal and interest on long-term debt.

PROCESS USED

Voters approved a \$17,400,000 general obligation park bond referendum in November 2013. A portion of these bonds were issued in 2015 in an amount of \$5,295,000. Principal and interest payments on these bonds, paid from an annual property tax levy, are accounted for in this fund.

The balance of the bonds will be sold in 2016/2017. The projects are accounted for in the Park Improvement Fund.

	Balance 1/1/2016	2016 Principal Due	Balance 12/31/2016
G.O. Park Improvement Bonds, Series 2015A	\$5,295,000	\$315,000	\$4,980,000

CITY OF COON RAPIDS, MINNESOTA

DEBT SERVICE FUNDS  
45000 - G.O. PARK IMPROVEMENT BONDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Revenues:						
General property taxes		\$ 534,232	\$ 1,211,847	\$ 437,000	\$ 1,199,729	\$ 1,210,943
Investment income		9,736	8,033	4,359	8,160	10,532
Total Revenues		543,968	1,219,880	441,359	1,207,889	1,221,475
Expenditures:						
Principal						315,000
Interest & fiscal charges						180,817
Total Expenditures						495,817
Excess of Revenues over Expenditures		543,968	1,219,880	441,359	1,207,889	725,658
Other Financing Uses:						
Transfers out to Park Improvement Fund					(1,150,000)	(900,000)
Net Change in Fund Balances		543,968	1,219,880	441,359	57,889	(174,342)
Fund Balance at Beginning of Year			535,507	543,968	543,968	601,857
Fund Balance at End of Year	\$	\$ 543,968	\$ 1,755,387	\$ 985,327	\$ 601,857	\$ 427,515



ACTIVITY MANAGER: Finance Director

GENERAL ACTIVITY DESCRIPTION

To account for the funding of equipment purchase in the Equipment Certificate Capital Projects Fund.

PROCESS USED

The tax levy pays for the 2016 portion of 2012 and 2014 purchases of equipment in the Equipment Certificate Capital Projects Fund which were funded over a ten year period. This amount will be transferred to the Equipment Certificate Capital Projects fund unless certificates are issued, in which case the certificate proceeds will go to that fund and the levy will stay here to pay principal and interest on the certificates.

The principal balance of the amount funded is:

	Balance 1/1/2016	2016 Principal Due	Balance 12/31/2016
2012 fire truck	\$593,246	\$77,370	\$515,876
2014 fire truck	\$481,505	\$54,105	\$427,400

CITY OF COON RAPIDS, MINNESOTA

DEBT SERVICE FUNDS  
47000 - EQUIPMENT CERTIFICATES  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Revenues:						
General property taxes	\$ 230,116	\$ 304,305	\$ 241,150	\$ 86,526	\$ 238,739	\$ 175,000
Investment income	(2,811)	4,849	382	197	240	285
Total Revenues	227,305	309,154	241,532	86,723	238,979	175,285
Expenditures:						
Principal			52,517			
Interest & fiscal charges			15,630			
Total Expenditures			68,147			
Excess of Revenues Over Expenditures	227,305	309,154	173,385	86,723	238,979	175,285
Other Financing Uses:						
Transfer to Equipment Certificate Fund	(230,147)	(304,462)	(166,150)		(238,739)	(175,000)
Net Change in Fund Balances	(2,842)	4,692	7,235	86,723	240	285
Fund Balance at Beginning of Year	14,175	11,333	15,280	16,025	16,025	16,265
Fund Balance at End of Year	\$ 11,333	\$ 16,025	\$ 22,515	\$ 102,748	\$ 16,265	\$ 16,550

SERVICE ACTIVITY: Housing and Redevelopment  
ORGANIZATIONAL DEPARTMENT: Finance  
FUND: 49000 – Housing and Redevelopment

DEBT SERVICE FUNDS

ACTIVITY MANAGER: Finance Director

GENERAL ACTIVITY DESCRIPTION

To account for the payment of principal and interest on long-term debt.

PROCESS USED

The City issues tax increment bonds to finance the redevelopment costs of projects approved by the Housing and Redevelopment Authority and the City Council. The City pledges its full faith and credit and power to levy general ad valorem taxes and also pledges tax increment income from the districts. The City does not anticipate the need to levy general ad valorem taxes for the retirement of any of the tax increment bond issues.

There are no outstanding bonds remaining to be paid. The fund balance is restricted for tax increment eligible projects.

CITY OF COON RAPIDS, MINNESOTA

DEBT SERVICE FUNDS  
49000 - HOUSING & REDEVELOPMENT AUTHORITY TAX INCREMENT BONDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Revenues:						
Investment income	\$ (142,752)	\$ 204,355	\$ 56,406	\$ 28,324	\$ 28,324	\$
Expenditures:						
Principal retirement	240,000					
Interest & fiscal charges	4,619					
Total Expenditures	244,619					
Excess (Deficiency) of Revenues Over Expenditures	(387,371)	204,355	56,406	28,324	28,324	
Other Financing Sources (Uses):						
Transfer (to) from HRA Fund	244,619		(3,816,781)		(3,937,482)	
Net Change in Fund Balances	(142,752)	204,355	(3,760,375)	28,324	(3,909,158)	
Fund Balance at Beginning of Year	3,847,555	3,704,803	3,760,375	3,909,158	3,909,158	
Fund Balance at End of Year	\$ 3,704,803	\$ 3,909,158	\$	\$ 3,937,482	\$	\$

**Reader's Notes:**



# Capital Project Funds

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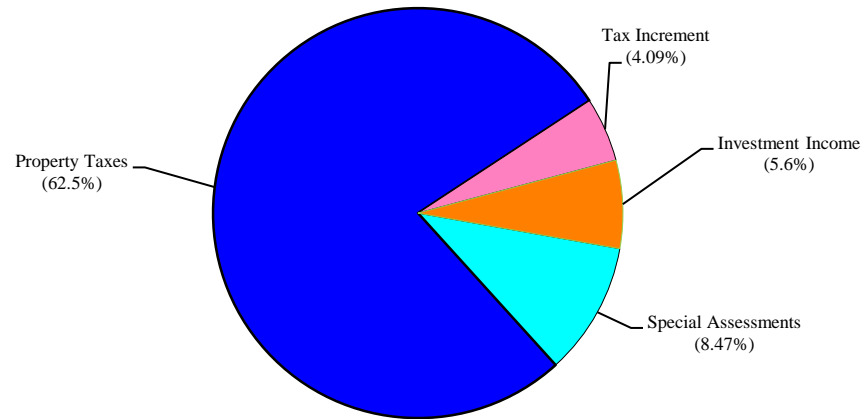
- Capital Project Funds are established to identify and finance capital improvement projects undertaken by the city. Projects in this category are financed primarily through debt issuance, special assessments, tax levies, tax-increment financing, intergovernmental aids and/or grants and dedicated fees.

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# CAPITAL PROJECTS FUNDS

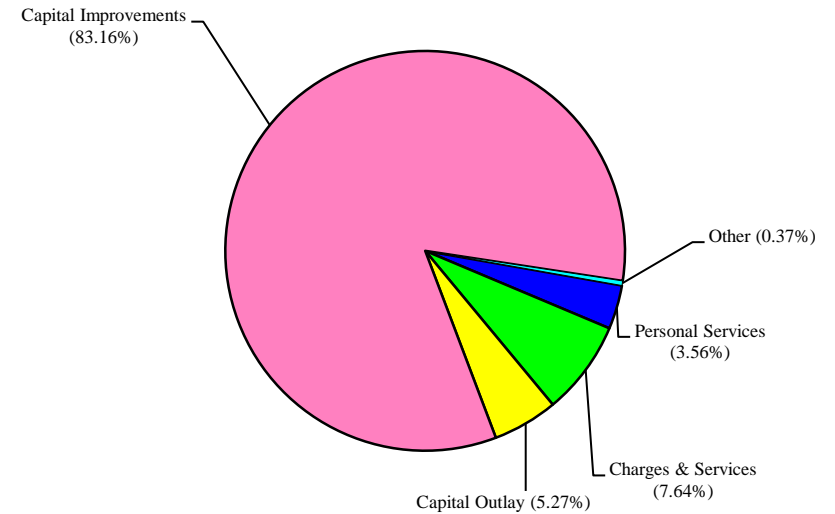
## 2016 BUDGET

### Revenues by Source



Special Assessments	\$ 392,597
Property Taxes	2,895,375
Tax Increment	189,702
Investment Income	259,409
Other	895,790
	<hr/>
Total	<u><u>\$ 4,632,873</u></u>

### Expenditures by Use



Personal Services	\$793,321
Charges & Services	1,702,392
Capital Outlay	1,174,584
Capital Improvements	18,535,492
Other	83,050
	<hr/>
Total	<u><u>\$ 22,288,839</u></u>

CITY OF COON RAPIDS, MINNESOTA

CAPITAL PROJECTS FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET AS AMENDED	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Revenues:						
Revolving Construction Fund	\$ 583,459	\$ 2,103,793	\$ 341,600	\$ 40,282	\$ 466,679	\$ 869,932
2008 Bonded Projects Fund	1,158					
2013A Bonded Projects Fund	(3,152)					
2013B Bonded Projects Fund	1,575,286	100,502	10,000	2,187	10,000	
2014/2015 Bonded Projects Fund		1,544,662		12,273	3,677,305	1,700
2016 Bonded Projects Fund						
Riverdale Area Fund	(44,948)	66,743	18,366	8,790	18,185	21,535
Highway 10/Hanson Boulevard Fund	1,568					
Park Improvement Fund	350,357	474,302	416,850	(2,079)	390,369	338,603
Facilities Construction Fund	496	146,090	76,035	54,511	110,651	83,305
Equipment Certificate Fund	(15,994)	34,618	(8,789)	(7,261)	(17,031)	(15,990)
Street Reconstruction Fund	1,051,299	1,076,289	998,511	288,168	1,016,372	1,047,606
Capital Equipment Fund	793,343	1,103,713	971,050	349,003	966,534	1,081,328
Sidewalk Construction Fund	138,131	207,841	130,174	48,231	129,424	129,507
Housing & Redevelopment Authority Fund	1,307,511	2,087,559	1,371,861	551,698	1,418,035	1,075,347
Total Revenues	5,738,514	8,946,112	4,325,658	1,345,803	8,186,523	4,632,873
Expenditures:						
Revolving Construction Fund	906,328	1,356,411	300,000	82,834	339,584	1,329,652
2008 Bonded Projects Fund						
2013A Bonded Projects Fund	26,498					
2013B Bonded Projects Fund	4,817,646	58,597				
2014/2015 Bonded Projects Fund	1,954	5,604,868		1,269,018	7,152,697	
2016 Bonded Projects Fund						14,000,000
Riverdale Area Fund	24	60,698		115	115	
Highway 10/Hanson Boulevard Fund	93,926					
Park Improvement Fund	144,719	2,039,538	7,430,198	1,656,846	8,423,535	3,034,018
Facilities Construction Fund	89,020	425,239	633,566	179,335	637,046	294,000
Equipment Certificate Fund		555,316				
Street Reconstruction Fund	971,640	902,299	1,306,184	178,913	1,301,448	1,380,528
Capital Equipment Fund	911,392	1,381,274	972,046	765,868	964,918	1,174,584
Sidewalk Construction Fund	114,177	41,505	250,000	106	250,106	250,000
Housing & Redevelopment Authority Fund	1,798,232	1,272,096	575,923	1,067,653	1,450,695	826,057
Total Expenditures	9,875,556	13,697,841	11,467,917	5,200,688	20,520,144	22,288,839
Deficiency of Revenues Over Expenditures	(4,137,042)	(4,751,729)	(7,142,259)	(3,854,885)	(12,333,621)	(17,655,966)
Other Financing Sources (Uses):						
Bond issuance	6,615,000	4,090,000	6,700,000	8,591,956	8,591,956	17,675,000
Bond premium	251,368	79,274		167,109	167,109	
Transfers in	1,562,256	2,021,786	4,268,931		7,483,467	2,222,035
Transfers out	(1,184,735)	(364,203)	(302,685)		(2,173,931)	(1,164,035)
Total Other Financing Sources (Uses)	7,243,889	5,826,857	10,666,246	8,759,065	14,068,601	18,733,000
Net Change in Fund Balances	3,106,847	1,075,128	3,523,987	4,904,180	1,734,980	1,077,034
Fund Balance at Beginning of Year	28,916,157	32,023,004	31,871,454	33,098,132	33,098,132	34,833,112
Fund Balance at End of Year	\$ 32,023,004	\$ 33,098,132	\$ 35,395,441	\$ 38,002,312	\$ 34,833,112	\$ 35,910,146



**Reader's Notes:**

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SERVICE ACTIVITY: 790, 791, 792, and 793 – Water, Street and Sewer Construction  
ORGANIZATIONAL DEPARTMENT: Public Works  
FUND: 50000 – Revolving Construction Fund

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CAPITAL PROJECT FUNDS

ACTIVITY MANAGER: Public Works Director

GENERAL ACTIVITY DESCRIPTION

The construction of new sanitary sewer, water, storm drain, and street facilities in accordance with City engineering standards as approved by City Council.

PROCESS USED

The Engineering Division or consultant prepares a feasibility report on order of Council. The project may be initiated by petition of citizens, or developer, or by Council or staff. If feasible, Council conducts a public hearing and orders preparation of plans and specs which may be prepared by the Engineering Division or by a consultant. After approval by Council, bids are taken and contractor performs the work. Construction is supervised by Engineering Division or the consultant. Costs are assessed against the benefiting properties.

MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2016

1. City Engineering Division designs, prepares specifications for, and constructs projects consisting of singularly or in combination, sanitary sewer, storm drain, watermain, and street construction.
2. Establish a schedule and complete project elements--i.e., feasibility reports and plans and specifications, within the deadline.
3. Limit change orders to less than 5 percent of total project construction costs.
4. Limit error costs to less than 1 percent of total project construction costs.
5. Complete comprehensive water study update.

CITY OF COON RAPIDS, MINNESOTA

CAPITAL PROJECTS FUNDS  
50000 - REVOLVING CONSTRUCTION FUND - ACTIVITY 759  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Revenues:						
Special assessments	\$ 591,088	\$ 445,382	\$ 197,600		\$ 298,592	\$ 392,597
Investment income	(349,975)	527,989	144,000	\$ 31,840	150,000	170,000
Intergovernmental (1)	305,823	1,108,450				281,109
Other	36,523	21,972		8,442	18,087	26,226
Total Revenues	583,459	2,103,793	341,600	40,282	466,679	869,932
Expenditures:						
Personal services	26,714	11,773			8,932	9,160
Other charges and services	879,614	1,344,638	300,000	54,318	300,000	300,000
Supplies				2,864	5,000	5,000
Construction projects (2)				25,652	25,652	1,015,492
Total Expenditures	906,328	1,356,411	300,000	82,834	339,584	1,329,652
Excess (Deficiency) of Revenues Over Expenditures	(322,869)	747,382	41,600	(42,552)	127,095	(459,720)
Other Financing Sources (Uses):						
Bond issuance	194,670	76,471				
Premium on bonds issued		1,482				
Transfer in from 32110 Bonded Project	22,050					
Transfer in from 54000 Hanson Blvd	3,630					
Transfer in from 69000 HRA Fund						760,035
Transfer out to 32110 Bonded Project	(194,670)					
Transfer out to Street Reconstruction	(75,000)	(210,000)	(145,000)		(145,000)	(237,000)
Transfer out to Street Reconstruction (interest)	(194,646)	(151,334)	(141,000)		(158,316)	(150,000)
Transfer out to General Fund			(16,685)		(16,685)	(17,000)
Total Other Financing Sources (Uses)	(243,966)	(283,381)	(302,685)		(320,001)	356,035
Net Change in Fund Balances	(566,835)	464,001	(261,085)	(42,552)	(192,906)	(103,685)
Fund Balance at Beginning of Year	9,985,325	9,418,490	9,214,216	9,882,491	9,882,491	9,689,585
Fund Balance at End of Year	\$ 9,418,490	\$ 9,882,491	\$ 8,953,131	\$ 9,839,939	\$ 9,689,585	\$ 9,585,900

CITY OF COON RAPIDS, MINNESOTA

CAPITAL PROJECTS FUNDS

50000 - REVOLVING CONSTRUCTION FUND - ACTIVITY 759

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
(1) Intergovernmental						
07-36 Main Street Upgrade (Thrush St & Crane St) \$	21,189					
09-33 Foley Blvd Sidewalk S of Main St	60,000	\$ 1,041				
11-24 Univ. Ave Upgrade to Main		322,380				
12-02 119th Ave - Blackfoot st to Jonquil St		269,900				
12-03 Street Reconstruction	224,634	51,335				
12-22 Foley Blvd Upgrade 10 to Egret		288,022				
12-26 Coon Rapids Blvd & Springbrook		93,186				
12-29 Northdale & Crooked Lk Signals		82,586				
15-15 Northday and Redwood Signal (JPA w/ Anoka County)						\$ 281,109
Total intergovernmental	<u>\$ 305,823</u>	<u>\$ 1,108,450</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 281,109</u>
(2) Construction Projects:						
15-15 Northdale and Redwood Signal						
(JPA with Anoka County)	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 25,652</u>	<u>\$ 25,652</u>	<u>\$ 1,015,492</u>

SERVICE ACTIVITY: Water, Street, and Sewer Construction  
ORGANIZATIONAL DEPARTMENT: Public Works  
FUND: 52060 – 2008 Bonded Projects Fund

CAPITAL PROJECT FUNDS

ACTIVITY MANAGER: Public Works Director

GENERAL ACTIVITY DESCRIPTION

The construction of new sanitary sewer, water, storm drain, and street facilities in accordance with City engineering standards as approved by City Council. The projects accounted for in this fund were paid for with the bonds of 2008.

PROCESS USED

The Engineering Division or consultant prepares a feasibility report on order of Council. The project may be initiated by petition of citizens, or developer, or by Council or staff. If feasible, Council conducts a public hearing and orders preparation of plans and specs which may be prepared by the Engineering Division or by a consultant. After approval by Council, bids are taken and contractor performs the work. Construction is supervised by Engineering Division or the consultant. Costs are assessed against the benefiting properties.

Fund is closed.

CITY OF COON RAPIDS, MINNESOTA

CAPITAL PROJECTS FUNDS

52060 - 2008 BONDED PROJECTS FUND - ACTIVITY 766

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Revenues:						
Investment Income	\$ 1,158	\$				
Other Financing Uses:						
Transfers out (1)	(101,654)					
Net Change in Fund Balances	(100,496)					
Fund Balance at Beginning of Year	100,496					
Fund Balance at End of Year	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
(1) Transfers Out						
2013B Bonded Project Fund	<u>\$ (101,654)</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

SERVICE ACTIVITY: Water, Street, and Sewer Construction  
ORGANIZATIONAL DEPARTMENT: Public Works  
FUND: 52110 – 2013A Bonded Projects Fund

CAPITAL PROJECT FUNDS

ACTIVITY MANAGER: Public Works Director

GENERAL ACTIVITY DESCRIPTION

The construction of new sanitary sewer, water, storm drain, and street facilities in accordance with City engineering standards as approved by City Council. The projects accounted for in this fund were paid for with the bonds of 2013A.

PROCESS USED

The Engineering Division or consultant prepares a feasibility report on order of Council. The project may be initiated by petition of citizens, or developer, or by Council or staff. If feasible, Council conducts a public hearing and orders preparation of plans and specs which may be prepared by the Engineering Division or by a consultant. After approval by Council, bids are taken and contractor performs the work. Construction is supervised by Engineering Division or the consultant. Costs are assessed against the benefiting properties.

Fund is closed.

CITY OF COON RAPIDS, MINNESOTA

CAPITAL PROJECTS FUNDS  
52110 - 2013A BONDED PROJECTS FUND - ACTIVITY 771  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ACTUAL TO 6/30	2013 ESTIMATED THRU 12/31	2016 BUDGET
Revenues:						
Investment Income	\$ (3,152)					
Expenditures:						
Bond issuance costs	26,498					
Deficiency of Revenues Over Expenditures	(29,650)					
Other Financing Sources (Uses):						
Bond Issuance	3,370,330					
Bond Premium	129,846					
Transfers in (1)	113,920					
Transfers out (2)	(331,206)					
Total Other Financing Sources (Uses)	3,282,890					
Net Change in Fund Balances	3,253,240					
Fund Balance at Beginning of Year	(3,253,240)					
Fund Balance at End of Year	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
(1) Transfers in						
Transfer in from Improvement Bonds of 2011	<u>\$ 113,920</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
(2) Transfer out						
Transfer out to 2013B Bonded Project Fund	\$ (188,272)					
Transfer out to 2013B Bonded Project Fund	(142,934)					
	<u>\$ (331,206)</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>



**Reader's Notes:**

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SERVICE ACTIVITY: Water, Street, and Sewer Construction  
ORGANIZATIONAL DEPARTMENT: Public Works  
FUND: 52140 – 2013B Bonded Projects Fund

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CAPITAL PROJECT FUNDS

ACTIVITY MANAGER: Public Works Director

GENERAL ACTIVITY DESCRIPTION

The construction of new sanitary sewer, water, storm drain, and street facilities in accordance with City engineering standards as approved by City Council. The projects accounted for in this fund will be paid for with the bonds of 2013B.

PROCESS USED

The Engineering Division or consultant prepares a feasibility report on order of Council. The project may be initiated by petition of citizens, or developer, or by Council or staff. If feasible, Council conducts a public hearing and orders preparation of plans and specs which may be prepared by the Engineering Division or by a consultant. After approval by Council, bids are taken and contractor performs the work. Construction is supervised by Engineering Division or the consultant. Costs are assessed against the benefiting properties.

MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2016

1. City Engineering Division designs, prepares specifications for, and constructs projects consisting of singularly or in combination, sanitary sewer, storm drain, watermain, and street construction.
2. Establish a schedule and complete project elements--i.e., feasibility reports and plans and specifications, within the deadline.
3. Limit change orders to less than 5 percent of total project construction costs.
4. Limit error costs to less than 1 percent of total project construction costs.
5. Produce a net annual profit from construction activities engineered by City Engineering Division.

CITY OF COON RAPIDS, MINNESOTA

CAPITAL PROJECTS FUNDS

52140 - 2013B BONDED PROJECTS FUND - ACTIVITY 774

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Revenues:						
Investment Income	\$ 44,506	\$ 37,997	\$ 10,000	\$ 2,187	\$ 10,000	
Intergovernmental	1,526,058	62,505				
Other	4,722					
Total Revenues	1,575,286	100,502	10,000	2,187	10,000	
Expenditures:						
Bond issuance costs	27,902					
Other charges		297				
Capital improvements (1)	4,789,744	58,300				
Total Expenditures	4,817,646	58,597				
Excess (Deficiency) of Revenues Over Expenditures	(3,242,360)	41,905	10,000	2,187	10,000	
Other Financing Sources (Uses):						
Bond Issuance	3,050,000					
Bond Premium	121,522					
Transfers in(2)	672,863					
Transfers out to 2014/2015 Bonded Project Fund					(653,930)	
Total Other Financing Sources (Uses)	3,844,385				(653,930)	
Net Change in Fund Balances	602,025	41,905	10,000	2,187	(643,930)	
Fund Balance at Beginning of Year		602,025	612,025	643,930	643,930	
Fund Balance at End of Year	\$ 602,025	\$ 643,930	\$ 622,025	\$ 646,117	\$	\$

CITY OF COON RAPIDS, MINNESOTA

CAPITAL PROJECTS FUNDS  
52140 - 2013B BONDED PROJECTS FUND - ACTIVITY 774  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
(1) Capital Improvements						
(13-01) Street Reconstruction	\$ 1,106,722	\$ 3,990				
(13-02) St. Reconstruction Woodcrest Dr.	968,918	54,229				
(13-03) St. Reconstruction 113th Aveuene	448,948					
(13-04) St. Reconstruction Blackfoot Street	158,752					
(13-08) Street Rreconstruction Area 2	1,479,404	46				
(13-09) Street Reconstruction Area 3	627,000	35				
	<u>\$ 4,789,744</u>	<u>\$ 58,300</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
(2) Transfers in						
Transfer in from 2008 Bonded Projects Fund	\$ 101,653					
Transfer in from 2013A Bonded Projects Fund	142,933					
Transfer in from 2013B Improvement Bonds	428,277					
	<u>\$ 672,863</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

**Reader's Notes:**

SERVICE ACTIVITY: Water, Street, and Sewer Construction  
ORGANIZATIONAL DEPARTMENT: Public Works  
FUND: 52150 – 2014/2015 Bonded Projects Fund

CAPITAL PROJECT FUNDS

ACTIVITY MANAGER: Public Works Director

GENERAL ACTIVITY DESCRIPTION

The construction of new sanitary sewer, water, storm drain, and street facilities in accordance with City engineering standards as approved by City Council. The projects accounted for in this fund were paid for with the bonds of 2014/2015.

PROCESS USED

The Engineering Division or consultant prepares a feasibility report on order of Council. The project may be initiated by petition of citizens, or developer, or by Council or staff. If feasible, Council conducts a public hearing and orders preparation of plans and specs which may be prepared by the Engineering Division or by a consultant. After approval by Council, bids are taken and contractor performs the work. Construction is supervised by Engineering Division or the consultant. Costs are assessed against the benefiting properties.

Fund is closed.

CITY OF COON RAPIDS, MINNESOTA

CAPITAL PROJECTS FUNDS  
52150 - 2014/2015 BONDED PROJECTS FUND - ACTIVITY 775  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Revenues:						
Investment Income		\$ (72,832)		\$ 12,273	\$ 25,000	\$ 1,700
Intergovernmental (1)		1,617,494			3,652,305	
Total Revenues		1,544,662		12,273	3,677,305	1,700
Expenditures:						
Bond issuance costs		22,751		15,912	15,912	
Capital improvements (2)	\$ 1,954	5,582,117		1,253,106	7,136,785	
Total Expenditures	1,954	5,604,868		1,269,018	7,152,697	
Excess (Deficiency) of Revenues Over Expenditures	(1,954)	(4,060,206)		(1,256,745)	(3,475,392)	1,700
Other Financing Sources:						
Bond proceeds		4,013,529		3,105,000	3,105,000	
Bond premiums		77,792		167,109	167,109	
Transfers in (3)		255,990			653,930	
Total Other Financing Sources		4,347,311		3,272,109	3,926,039	
Net Change in Fund Balances	(1,954)	287,105		2,015,364	450,647	1,700
Fund Balance (Deficit) at Beginning of Year		(1,954)		285,151	285,151	735,798
Fund Balance (Deficit) at End of Year	\$ (1,954)	\$ 285,151	\$	\$ 2,300,515	\$ 735,798	\$ 737,498
(1) Intergovernmental (MSA)						
(14-02) Street Recon. Round Lake Blvd		\$ 1,617,494			\$ 375,406	
(15-02) Street Recon. MSA					3,276,899	
	\$	\$ 1,617,494	\$	\$	\$ 3,652,305	\$

CITY OF COON RAPIDS, MINNESOTA

CAPITAL PROJECTS FUNDS  
52150 - 2014/2015 BONDED PROJECTS FUND - ACTIVITY 775  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
(2) Capital Improvements						
(14-01) Street Recon. East of Blackfoot		\$ 1,196,948				
(14-02) Street Recon. Round Lake Blvd	\$ 1,954	1,446,502		\$ 206,360	\$ 544,360	
(14-03) Street Recon. By Hanson 107/113th		1,357,340				
(14-04) Street Recon. N. of Coon Rapids Blvd		1,444,299				
(14-23) Crescent Ponds 8th Addition		91,256				
(15-01) Street Recon. Hanson/121st & Main		17,542		770,420	1,510,820	
(15-02) Street Recon. MSA		14,996		24,780	3,665,430	
(15-03) Street Recon. Egret Area & CRB Rd.		13,234		251,546	1,416,175	
	<u>\$ 1,954</u>	<u>\$ 5,582,117</u>	<u>\$</u>	<u>\$ 1,253,106</u>	<u>\$ 7,136,785</u>	<u>\$</u>
(3) Transfers In						
2014/2015 Improvement Bonds		\$ 255,990				
2013B Bonded Project Fund					\$ 653,930	
	<u>\$</u>	<u>\$ 255,990</u>	<u>\$</u>	<u>\$</u>	<u>\$ 653,930</u>	<u>\$</u>



SERVICE ACTIVITY: Water, Street, and Sewer Construction  
ORGANIZATIONAL DEPARTMENT: Public Works  
FUND: 52160 – 2016 Bonded Projects Fund

CAPITAL PROJECT FUNDS

ACTIVITY MANAGER: Public Works Director

GENERAL ACTIVITY DESCRIPTION

The construction of new sanitary sewer, water, storm drain, and street facilities in accordance with City engineering standards as approved by City Council. The projects accounted for in this fund will be paid for with the bonds of 2016.

PROCESS USED

The Engineering Division or consultant prepares a feasibility report on order of Council. The project may be initiated by petition of citizens, or developer, or by Council or staff. If feasible, Council conducts a public hearing and orders preparation of plans and specs which may be prepared by the Engineering Division or by a consultant. After approval by Council, bids are taken and contractor performs the work. Construction is supervised by Engineering Division or the consultant. Costs are assessed against the benefiting properties.

CITY OF COON RAPIDS, MINNESOTA

CAPITAL PROJECTS FUNDS

52160 - 2016 BONDED PROJECTS FUND - ACTIVITY 776

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Expenditures:						
Capital improvements (2016 Street Recon.)						\$ 14,000,000
Other Financing Sources:						
Bond Issuance						14,000,000
Net Change in Fund Balances						
Fund Balance at End of Year	\$	\$	\$	\$	\$	\$

\*2016 MSA Road Bonds

SERVICE ACTIVITY: Water, Street, and Sewer Construction  
ORGANIZATIONAL DEPARTMENT: Public Works  
FUND: 53000 – Riverdale Area Fund

CAPITAL PROJECT FUNDS

ACTIVITY MANAGER: Public Works Director

GENERAL ACTIVITY DESCRIPTION

The construction of infrastructure improvements for the Riverdale project area in accordance with City engineering standards as approved by City Council.

PROCESS USED

The Engineering Division or consultant prepares a feasibility report on order of Council. The project may be initiated by petition of citizens, or developer, or by Council or staff. If required, Council conducts a public hearing and orders preparation of plans and specs which may be prepared by the Engineering Division or by a consultant. After approval by Council, bids are taken and contractor performs the work. Construction is supervised by Engineering Division or the consultant. Costs are assessed against the benefiting properties.

CITY OF COON RAPIDS, MINNESOTA

CAPITAL PROJECTS FUNDS  
53000 - RIVERDALE AREA FUND - ACTIVITY 780  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Revenues:						
Investment income	\$ (49,130)	\$ 66,743	\$ 18,366	\$ 8,790	\$ 18,185	\$ 21,535
Other	<u>4,182</u>					
Total Revenues	<u>(44,948)</u>	<u>66,743</u>	<u>18,366</u>	<u>8,790</u>	<u>18,185</u>	<u>21,535</u>
Expenditures:						
Other charges and services (1)	<u>24</u>	<u>60,698</u>		<u>115</u>	<u>115</u>	
Net Change in Fund Balances	(44,972)	6,045	18,366	8,675	18,070	21,535
Fund Balance at Beginning of Year	<u>1,251,304</u>	<u>1,206,332</u>	<u>1,176,333</u>	<u>1,212,377</u>	<u>1,212,377</u>	<u>1,230,447</u>
Fund Balance at End of Year	<u>\$ 1,206,332</u>	<u>\$ 1,212,377</u>	<u>\$ 1,194,699</u>	<u>\$ 1,221,052</u>	<u>\$ 1,230,447</u>	<u>\$ 1,251,982</u>
(1) Other charges and services						
Other (Insurance and Misc.)	\$ 24			\$ 115	\$ 115	
Reconstruction of City Entrance Sign		\$ 7,400				
Painting Signals on Main Street by Riverdale		<u>53,298</u>				
	<u>\$ 24</u>	<u>\$ 60,698</u>	<u>\$</u>	<u>\$ 115</u>	<u>\$ 115</u>	<u>\$</u>

SERVICE ACTIVITY: Water, Street, and Sewer Construction  
ORGANIZATIONAL DEPARTMENT: Public Works  
FUND: 54000 – Highway 10/Hanson Boulevard Fund

CAPITAL PROJECT FUNDS

ACTIVITY MANAGER: Public Works Director

GENERAL ACTIVITY DESCRIPTION

The construction of infrastructure improvements for the Highway 10/Hanson Boulevard project area in accordance with City engineering standards as approved by City Council.

PROCESS USED

The Engineering Division or consultant prepares a feasibility report on order of Council. The project may be initiated by petition of citizens, or developer, or by Council or staff. If required, Council conducts a public hearing and orders preparation of plans and specs which may be prepared by the Engineering Division or by a consultant. After approval by Council, bids are taken and contractor performs the work. Construction is supervised by Engineering Division or the consultant. Costs are assessed against the benefiting properties.

Fund is closed.

CITY OF COON RAPIDS, MINNESOTA

CAPITAL PROJECTS FUNDS  
54000 - HIGHWAY 10/HANSON BLVD FUND - ACTIVITY 781  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Revenues:						
Investment income	\$ 1,568					
Expenditures:						
Other charges and services	93,926					
Deficiency of Revenues over Expenditures	(92,358)					
Other Financing Uses:						
Transfers out	(3,630)					
Net Change in Fund Balance	(95,988)					
Fund Balance at Beginning of Year	95,988					
Fund Balance at End of Year	\$	\$	\$	\$	\$	\$

**Reader's Notes:**

SERVICE ACTIVITY: 794 – Park Construction  
ORGANIZATIONAL DEPARTMENT: Public Works  
FUND: 61000 – Park Improvement Fund

CAPITAL PROJECTS FUNDS

STAFFING	2015 BUDGET	2016 BUDGET
Engineer	0.3	0.2
Engineering Technician	0.1	0.1
Secretary	0.1	0.1
Total	0.5	0.4

ACTIVITY MANAGER: Public Works Director

GENERAL ACTIVITY DESCRIPTION

Construction of parks through land acquisition and development of facilities.

PROCESS USED

Projects may be initiated by petition of citizens, Council, staff, or community school councils. The Engineering Division prepares a report for presentation to the Council. The Council may conduct a public hearing, and order preparation of plans and specifications which may be prepared by the Engineering Division or by a consultant. After approval by Council of plans and specifications, the work may be conducted by the Parks Division or by a contractor after the regular bidding procedure. Construction will be supervised by the Engineering Division. Construction may include the landscaping and development of recreational facilities. If land is to be acquired, negotiations for its acquisition are conducted by the City Attorney in consultation with the City Assessor's office.

MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2016

1. Complete approved park improvements.
2. Continue Parks Master Plan implementation (funding approved through referendum).

2016 MANAGEMENT NOTES

- o Continue exploring private funding sources (service clubs, organizations, etc).



CITY OF COON RAPIDS, MINNESOTA

CAPITAL PROJECTS FUNDS  
61000 - PARK IMPROVEMENT FUND - ACTIVITY 794  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

	2013 ACTUAL	2014 ACTUAL	2015 AMENDED BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Revenues:						
General property taxes	\$ 321,240	\$ 331,580	\$ 345,050		\$ 341,600	\$ 362,303
Investment income	(11,212)	10,322	6,460	\$ (2,879)	(17,371)	(23,700)
Intergovernmental*	12,379		65,340		65,340	
Platting Fees	4,000	132,400				
Other **	23,950			800	800	
Total Revenues	350,357	474,302	416,850	(2,079)	390,369	338,603
Expenditures:						
Personal services	34,018	43,056	40,918	16,312	23,984	34,018
Other charges & services (1)	64,751	8,217		36,391	40,000	
Capital improvements (2)	45,950	1,988,265	7,389,280	1,604,143	8,359,551	3,000,000
Total Expenditures	144,719	2,039,538	7,430,198	1,656,846	8,423,535	3,034,018
Excess (Deficiency) of Revenues Over Expenditures	205,638	(1,565,236)	(7,013,348)	(1,658,925)	(8,033,166)	(2,695,415)
Other Financing Sources (Uses):						
Bond Proceeds ***			6,700,000	5,486,956	5,486,956	3,675,000
Transfer in from Facility Construction					1,200,000	
Transfer in from Park Improvement Bonds					1,150,000	900,000
Transfer out to General Fund	(36,139)					
Total Other Financing Sources (Uses)	(36,139)		6,700,000	5,486,956	7,836,956	4,575,000
Net Change in Fund Balances	169,499	(1,565,236)	(313,348)	3,828,031	(196,210)	1,879,585
Fund Balance (Deficit) at Beginning of Year	237,645	407,144	430,678	(1,158,092)	(1,158,092)	(1,354,302)
Fund Balance (Deficit) at End of Year	\$ 407,144	\$ (1,158,092)	\$ 117,330	\$ 2,669,939	\$ (1,354,302)	\$ 525,283

\*2015 budget includes \$65,340 for a DNR grant for trail through Wilderness Park

\*\*2013 includes \$23,292 from Anoka County and the City of Andover (\$11,646 each) for their share of the Bunker Hills

Dog Park.

\*\*\* Park Bond Referendum

CITY OF COON RAPIDS, MINNESOTA

CAPITAL PROJECTS FUNDS  
61000 - PARK IMPROVEMENT FUND - ACTIVITY 794  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

	2013 ACTUAL	2014 ACTUAL	2015 AMENDED BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
(1) Other charges and services						
Signage, Sidewalks and Trails (SHIP Grant)	\$ 5,537					
11-31 Park Master Plan	8,470					
Bunker Hills Dog Park Paving	3,300					
Sunrise Pond Park Tree Planting	3,880					
Park Referendum	30,910					
Referendum Telephone Survey	8,785					
Disposal of Old Park Equipment		\$ 4,184				
Bond Sale Expense				\$ 27,135	\$ 27,135	
Signs & Posts				5,249	5,249	
Other	3,869	4,033		4,007	7,616	
Total Other charges and services	<u>\$ 64,751</u>	<u>\$ 8,217</u>	<u>\$</u>	<u>\$ 36,391</u>	<u>\$ 40,000</u>	<u>\$</u>
(2) Capital improvements						
12-31 Bunker Hills Dog Park	\$ 34,939					
13-18 Sunrise Pond Park		\$ 29,414		\$ 3,990	\$ 3,990	
----- Riverwind design						\$ 100,000
13-21 Wilderness Park Trail		6,846	\$ 65,000 *	134,695	134,695 ***	
14-09 Riverview Park Redevelopment	4,380	1,562,605	1,000,000 ***	623,648	623,648 ***	
14-10 Sand Creek Park Redevelopment	6,631	150,930	4,100,000 ***	760,636	4,835,000 ***	1,000,000 ***
15-07 Gazebo and Civic Center Back Yard			75,000	72,542	75,000	
14-26 Boulevard Park		73,359		8,173	8,173	
-----Sand Creek Concession Stand					1,200,000	
-----Delta, Pheasant, Mason, & Woodcrest Parks			100,000 ***		105,000 ***	1,300,000 ***
14-24 Coon Rapids Boulevard Trail		5,148	1,000,000 ***		800,000 ***	
14-27 85th Avenue Trail		1,841	500,000 ***	400	40,000 ***	300,000 ***
14-28 Peppermint Stick Park		158,122		59	59	
-----Woodcrest Park parking lot reconstruction/stripping			15,294			
Parking lot reconstruction (Al Flynn, Hoover, Lion's Creek, Nelson, & Parksind Parks)			233,986		233,986	
----- Hoover Park					200,000	
----- Misc. Park Improvements			200,000			200,000
----- Misc Trail Improvements			100,000		100,000	100,000
Total Capital improvements	<u>\$ 45,950</u>	<u>\$ 1,988,265</u>	<u>\$ 7,389,280</u>	<u>\$ 1,604,143</u>	<u>\$ 8,359,551</u>	<u>\$ 3,000,000</u>

**Reader's Notes:**

SERVICE ACTIVITY: Facilities Construction  
ORGANIZATIONAL DEPARTMENT: Finance  
FUND: 62000 – Facilities Construction Fund

CAPITAL PROJECTS FUNDS

ACTIVITY MANAGER: City Manager

GENERAL ACTIVITY DESCRIPTION

This fund was established to account for construction of City owned facilities.

CITY OF COON RAPIDS, MINNESOTA

CAPITAL PROJECTS FUNDS  
62000 - FACILITIES CONSTRUCTION FUND - ACTIVITY 786  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	2013 ACTUAL	2014 ACTUAL	2015 AMENDED BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Revenues:						
Investment income	\$ (59,060)	\$ 86,534	\$ 16,479	\$ 16,042	\$ 37,770	\$ 11,874
Other	59,556	59,556	59,556	38,469	72,881	71,431
Total Revenues	496	146,090	76,035	54,511	110,651	83,305
Expenditures:						
Personal services	2,439					
Other charges and services (1)	70,101	146,600	197,566	53,331	201,046	24,000
Capital improvements (2)	16,480	278,639	436,000	126,004	436,000	270,000
Total Expenditures	89,020	425,239	633,566	179,335	637,046	294,000
Deficiency of Revenues Over Expenditures	(88,524)	(279,149)	(557,531)	(124,824)	(526,395)	(210,695)
Other Financing Sources (Uses):						
Transfer in from General Fund	250,000	1,100,000				
Transfer out to Park Fund (Sand Creek Concession Stand)					(1,200,000)	
Total Other Financing Sources (Uses)	250,000	1,100,000			(1,200,000)	
Net Change in Fund Balances	161,476	820,851	(557,531)	(124,824)	(1,726,395)	(210,695)
Fund Balance at Beginning of Year	1,535,665	1,697,141	1,098,582	2,517,992	2,517,992	791,597
Fund Balance at End of Year	\$ 1,697,141	\$ 2,517,992	\$ 541,051	\$ 2,393,168	\$ 791,597	\$ 580,902

CITY OF COON RAPIDS, MINNESOTA

CAPITAL PROJECTS FUNDS  
62000 - FACILITIES CONSTRUCTION FUND - ACTIVITY 786  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	2013 ACTUAL	2014 ACTUAL	2015 AMENDED BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
(1) Other charges and services:						
Fire Station #3 repairs	\$ 26,161	\$ 5,427				
11-28 City Hall Vehicle Storage Building	17,102					
Community Center Phase 2 Plan	23,500					
Study to reconfigure City Hall cubicles			\$ 50,000		\$ 50,000	
Insurance and other	3,338	281		\$ 345	345	
Remodel Riverwind for Teen Center		5,892				
Loan for field lighting to CR Andover Am. League		135,000				
Refinish apparatus bay floor Fire Station #1			31,993		31,993	
Refinish apparatus bay floor Fire Station #2			31,845		31,845	
Clean & repaint apparatus bay & mezzanine walls Fire Station #3			14,550	13,175	13,175	
Clean & repaint living quarters and stairwells Fire Station #3			6,337	8,975	8,975	
Clean & repaint apparatus bay & mezzanine walls Fire Station #1			14,987	16,481	16,481	
Clean & repaint apparatus bay & mezzanine walls Fire Station #2			13,977	14,355	14,355	
Repairs to flat roof on Public Works building & flat roof over office entrance			10,000		10,000	
Paint Finance Area at City Hall			5,485		5,485	
Clean beams in lobby at City Hall			5,787		5,787	
Repairs to roof at City Hall			6,000		6,000	
NVR Video Storage			6,605		6,605	
Recoat concrete floor in apparatus bay Fire Station 33						\$ 14,000
Repaint sidewalk overhead sunscreen at the Public Works facility						10,000
	<u>\$ 70,101</u>	<u>\$ 146,600</u>	<u>\$ 197,566</u>	<u>\$ 53,331</u>	<u>\$ 201,046</u>	<u>\$ 24,000</u>
(2) Capital improvements:						
Remodel (8) restrooms at City Hall			\$ 94,000	\$ 92,530	\$ 94,000	
Replace rooftop units at City Center		\$ 204,269				
Replace boilers at City Center			92,000		92,000	
Replace existing fire protections system		34,993				
Security camera system for interior City Hall		12,865				
Security camera system for exterior City Hall		11,999				
Vehicle preemption system at Fire Station #3		8,500				
Carpet replacement City Center			17,000		17,000	
Furniture for lobby in City Center		6,013				
Carpet/Flooring replacement Fire Station 2	\$ 16,480					
Remodel Police Department			50,000	33,474	50,000	
Reconstruction of City Hall parking lot			183,000		183,000	
Complete remodel of Civic Center area at City Hall						\$ 200,000
Divider wall with lock in custodian/storage area						2,500
Carpet in front of service windows						5,000
Generator for Police/City Hall						35,000
Install natural gas line to police storage building						7,500
Reconfigure fence at Public Works						20,000
	<u>\$ 16,480</u>	<u>\$ 278,639</u>	<u>\$ 436,000</u>	<u>\$ 126,004</u>	<u>\$ 436,000</u>	<u>\$ 270,000</u>

SERVICE ACTIVITY: 787 – Equipment Certificate  
ORGANIZATIONAL DEPARTMENT: Finance  
FUND: 63000 – Equipment Certificate Fund

CAPITAL PROJECTS FUNDS

ACTIVITY MANAGER: Finance Director

GENERAL ACTIVITY DESCRIPTION

To account for major capital outlay purchases financed with equipment certificates.

PROCESS USED

Major capital outlay purchases are charged to this activity to be paid for with the issuance of equipment certificates. Only equipment of a significant cost and life are selected for this activity.

CITY OF COON RAPIDS, MINNESOTA

CAPITAL PROJECTS FUNDS  
63000 - EQUIPMENT CERTIFICATE FUND - ACTIVITY 787  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Revenues:						
Investment income	\$ (15,994)	\$ (65,382)	\$ (8,789)	\$ (7,261)	\$ (17,031)	\$ (15,990)
Other (sale of vehicles)		100,000				
Total Revenues	(15,994)	34,618	(8,789)	(7,261)	(17,031)	(15,990)
Expenditures:						
Capital outlay		555,316 (1)				
Deficiency of Revenues Over Expenditures	(15,994)	(520,698)	(8,789)	(7,261)	(17,031)	(15,990)
Other Financing Sources:						
Transfer in from Equipment Certificates Fund 47000	230,147	304,462	166,150		238,739	175,000
Net Change in Fund Balances	214,153	(216,236)	157,361	(7,261)	221,708	159,010
Fund Deficit at Beginning of Year	(1,133,347)	(919,194)	(585,962)	(1,135,430)	(1,135,430)	(913,722)
Fund Deficit at End of Year	\$ (919,194)	\$ (1,135,430)	\$ (428,601)	\$ (1,142,691)	\$ (913,722)	\$ (754,712)

(1) Fire Engine #3



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SERVICE ACTIVITY: 797 – Street Reconstruction  
ORGANIZATIONAL DEPARTMENT: Public Works  
FUND: 64000 – Street Reconstruction Fund

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CAPITAL PROJECTS FUNDS

STAFFING	2015 BUDGET	2016 BUDGET
City Engineer	0.3	-
Assistant City Engineer	-	0.4
Engineer	0.5	0.4
Engineer Tech	3.2	4.2
Intern	0.2	0.3
Secretary	0.4	0.4
Total	4.6	5.7

ACTIVITY MANAGER: Public Works Director

GENERAL ACTIVITY DESCRIPTION

To address the problem of aging and deteriorating streets.

PROCESS USED

Implementation of pavement management system as it relates to maintenance and reconstruction of streets with a timetable and financing sources.

MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2016

1. Review and revise long term reconstruction program to fit projected funding.
2. Repair and seal coat streets based upon a 7 year schedule or as needed.

CITY OF COON RAPIDS, MINNESOTA

CAPITAL PROJECTS FUNDS  
64000 - STREET RECONSTRUCTION FUND - ACTIVITY 797  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Revenues:						
General property taxes	\$ 764,470	\$ 794,614	\$ 774,000	\$ 278,806	\$ 766,260	\$ 797,220
Special assessments	1,933	4				
Investment income	(14,100)	41,291	14,511	9,362	20,112	20,386
Other	298,996	240,380	210,000		230,000	230,000
Total Revenues	1,051,299	1,076,289	998,511	288,168	1,016,372	1,047,606
Expenditures:						
Personal services	404,599	446,263	456,184	176,118	449,497	530,528
Other charges & services (1)	567,041	456,036	850,000	2,795	851,951	850,000
Total Expenditures	971,640	902,299	1,306,184	178,913	1,301,448	1,380,528
Excess (Deficiency) of Revenues Over Expenditures	79,659	173,990	(307,673)	109,255	(285,076)	(332,922)
Other Financing Sources:						
Transfer in from Revolving Construction Fund	75,000	210,000	145,000		145,000	237,000
Transfer in from Revolving Const. Fund (interest)	194,646	151,334	141,000		158,316	150,000
Total Other Financing Sources	269,646	361,334	286,000		303,316	387,000
Net Change in Fund Balances	349,305	535,324	(21,673)	109,255	18,240	54,078
Fund Balance at Beginning of Year	456,169	805,474	967,385	1,340,798	1,340,798	1,359,038
Fund Balance at End of Year	\$ 805,474	\$ 1,340,798	\$ 945,712	\$ 1,450,053	\$ 1,359,038	\$ 1,413,116
(1) Other Charges & Services:						
Street Maintenance Materials - Seal Coat Projects	\$ 541,685	\$ 448,111	\$ 650,000	\$ 349	\$ 650,000	\$ 650,000
Concrete Repair Projects	11,281	3,773	50,000	495	50,000	50,000
Landscape Repairs - City Wide			50,000		50,000	50,000
Misc				1,398	1,398	
Insurance & Bonding	598	564		553	553	
Misc Asphalt Repair	13,477	3,588	100,000		100,000	100,000
Total Other Charges & Services	\$ 567,041	\$ 456,036	\$ 850,000	\$ 2,795	\$ 851,951	\$ 850,000

SERVICE ACTIVITY: 788 – Capital Equipment  
ORGANIZATIONAL DEPARTMENT: Finance  
FUND: 65000 – Capital Equipment Fund

CAPITAL PROJECTS FUNDS

ACTIVITY MANAGER: Finance Director

GENERAL ACTIVITY DESCRIPTION

To account for major capital outlay purchases. A replacement schedule anticipates capital needs over the next ten years and a fund balance along with annual appropriations and tax levy at a level dollar amount allows capital equipment to be maintained to the maximum life expectancy before replacement.

PROCESS USED

This fund allows the General Fund to more accurately reflect the cost of operations, without major fluctuations due to the purchase of major capital items.

CITY OF COON RAPIDS, MINNESOTA

CAPITAL PROJECTS FUNDS  
65000 - CAPITAL EQUIPMENT FUND - ACTIVITY 788  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET AS AMENDED	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Revenues:						
General property taxes	\$ 808,514	\$ 829,203	\$ 860,050	\$ 310,270	\$ 851,450	\$ 885,852
Investment Income	(58,594)	66,277	13,785	6,689	17,869	20,876
Intergovernmental			44,215		44,215	
Other *	43,423	208,233	53,000	32,044	53,000	174,600
Total Revenues	793,343	1,103,713	971,050	349,003	966,534	1,081,328
Expenditures:						
Capital outlay (1)	911,392	1,381,274	972,046	765,868	964,918	1,174,584
Net Change in Fund Balances	(118,049)	(277,561)	(996)	(416,865)	1,616	(93,256)
Fund Balance at Beginning of Year	1,586,889	1,468,840	919,005	1,191,279	1,191,279	1,192,895
Fund Balance at End of Year	<u>\$ 1,468,840</u>	<u>\$ 1,191,279</u>	<u>\$ 918,009</u>	<u>\$ 774,414</u>	<u>\$ 1,192,895</u>	<u>\$ 1,099,639</u>

\* Includes proceeds from the sale of used equipment.

## CITY OF COON RAPIDS, MINNESOTA

CAPITAL PROJECTS FUNDS  
65000 - CAPITAL EQUIPMENT FUND - ACTIVITY 788  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

		2013 ACTUAL	2014 ACTUAL	2015 BUDGET AS AMENDED	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
(1) Department (Activity):	Item:						
City Manager (123)	Copier	\$ 10,958					
Police (202)	(1) unmarked police vehicle (Unit P43)	21,421					
Police (203)	(6) marked police squads (P1,P10,P11,P12,P14,P19)	219,393					
Fire (224)	Water rescue equipment	91,841	\$ 1,563				
Public Works (500)	Wheel loader (Unit #24)	198,900					
Public Works (506)	Oil and grease reels	8,621					
Public Works (511)	(2) Holder sidewalk tractors (Unit #3 & #38) (from 2012)	325,092					
Public Works(515)	3/4 T. 4x4 Pick up with plow and topper	35,166					
Police (202)	(1) Chevy Impala (Unit #P50)		27,076				
Police (203)	(7) marked police squads (P5,P6,P13,P15,P16,P17,P18)		246,804				
Police (203)	(1) marked police squad (\$21,375 from Code Enf. + \$8,625 Amendment		35,855				
Fire (222)	(1) Chevy Tahoe 4x4 (unit #3203)		39,440		\$ 4,465	\$ 4,465	
Fire (223)	(1) Grass Truck(#3291)		43,696		7,517	7,517	
Public Works (501)	Sign maintenance truck (unit #4)		39,750				
Public Works (501)	(2) 2.5 ton heavy duty dump trucks w/snow eqpt (#5, #44)		364,361				
Public Works (509)	(1) suburban (unit # 603)		38,205		2,231	2,231	
Public Works (510)	(1) Cargo van (unit #109)		22,749				
Public Works (510)	(1) 4-wheel drive utility tractor (unit #107)		65,040				
Public Works (510)	(1) Toro Groundsmaster (unit #147)		46,591				
Public Works (510)	(1) Toro sand pro ballfield groomer (unit #148)		16,859				
Public Works (510)	(1) Aeravator with rake, roller and hitch (unit #107-2)		12,322				
Public Works (510)	(1) 3/4 ton regular cab pickup (unit #145)		27,634		7,299	7,299	
Public Works (510)	(1) 1/2 ton regular cab pickup (unit #143)		27,340		7,642	7,642	
Public Works (510)	(1) 1-ton truck (unit #114)		28,259	\$ 44,160	18,369	18,369	
Public Works (511)	(2) sidewalk tractors w/attachments (unit #47 & #48)		297,730		57	57	
Public Works (515)	(1) John Deere mower w. attachments (Unit #124)			45,791	42,901	42,901	
Police	(1) Ricoh Copier			15,532	15,532	15,532	
Police (203)	(5) marked police squads (unit #P3, P4, P7, P8, P32)			182,500	173,200	180,278	
Police (203)	(1) Community Service Truck (marked & lights) replacement (P20)			41,500	27,043	41,500	
Police (204)	(1) marked police squad for DWI enforcement (Unit #P22)			44,215		44,215	
Fire	(1) (unit #3274)				40	40	
Fire (222)	(1) 3/4 Ton 4x4 crew cab truck (unit #3275)			44,466	38,295	44,466	
Fire (223)	(45) Self contained breathing apparatus harness, etc			313,340	288,355	313,340	
Community Dev (407)	(1) New vehicle			21,566	22,128	22,128	
Community Dev (407)	(1) Vehicle (unit #403)			21,566	22,127	22,127	
Community Dev (421)	(1) Vehicle for inspector (unit #404)			22,152	1,493	22,152	
Public Works (501)	(1) One ton dump truck (#15)			45,795		45,795	
Public Works (501)	(2) hot patch inserts for 1-ton dump trucks			35,690		35,690	
Public Works (510)	(1) Pull-behind mower (#107-1)			19,492	16,360	16,360	
Public Works (510)	(1) Versa-Vac w/rubber finger deck and hand held hose & carrier			26,000	25,475	25,475	
Public Works (510)	(1) Groundsmaster w/attachable snow blower & sweeper broom (Unit #119)			48,281	45,339	45,339	
Police (202)	(1) Chrysler 200 (P41) for investigative division fleet						\$ 27,611
Police (202)	(1) Chrysler mini van (P46)						27,930
Police (202)	(1) Dodge Charger all wheel drive (P52)						32,190
Police (203)	(3) Marked Ford Utility Squads (P2, P10, P11)						117,000
Police (203)	(2) Dodge Chargers (P14, P21)						78,000
Fire (223)	(1) 3/4-ton, 4x4, crew cab including pump/tank (Unit #3293)						58,355
Fire (224)	(2) 4 x 4 crew cabs, lights and radio (Unit #3285, #3286)						460,000
Public Works (510)	Trailer with low bed (Unit #131-1)						6,800
Public Works (510)	Trailer with single axle (Unit #131-2A)						4,800
Public Works (510)	Double axle traler (Unit #131-4)						8,600

CITY OF COON RAPIDS, MINNESOTA

CAPITAL PROJECTS FUNDS  
65000 - CAPITAL EQUIPMENT FUND - ACTIVITY 788  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET AS AMENDED	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Public Works (510) Double axle trailer (Unit #131-6)						8,600
Public Works (510) (1) 1/2 - ton extended cab pickup truck (Unit #118)						35,000
Public Works (510) (1) 1 - Ton dump truck with lift gate and snow plow (Unit #104)						60,000
Public Works (510) John Deere Steer with high lift feature (Unit #183)						50,000
Public Works (510) (1) 3/4 - ton truck with HD Chassis and service body (Unit #103)						56,885
Public Works (510) John Deere 4WD tractor with sweeper attachment (Unit #106)						60,000
Public Works (510) (1) 1/2 - ton 4WD pickup (Unit #101)						28,755
Public Works (510) Toro Groundsmaster mower (Unit #146)						54,058
	<u>\$ 911,392</u>	<u>\$ 1,381,274</u>	<u>\$ 972,046</u>	<u>\$ 765,868</u>	<u>\$ 964,918</u>	<u>\$ 1,174,584</u>

ACTIVITY MANAGER: Public Works Director

#### GENERAL ACTIVITY DESCRIPTION

Construction of sidewalks.

#### PROCESS USED

Projects may be initiated by petition of citizens or by Council, staff, or the Safety Commission. The Engineering Division prepares a feasibility report and recommendation to Council. If feasible, Council orders preparation of plans and specifications which may be prepared by the Engineering Division or by a consultant. After approval by Council of plans and specifications, the work is constructed by a contractor after the regular bidding procedure. Work is supervised by the City Engineer. If right-of-way has to be acquired, negotiations for its acquisition are conducted by the City Attorney in consultation with the City Assessor's office. Payment for the project is made from funds levied as part of the property tax levy, from special assessment, or other sources.

#### MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2016

1. Design and supervise construction of sidewalks at miscellaneous locations throughout the City within available funding.
2. Review future sidewalk needs.

#### 2016 MANAGEMENT NOTES

- It is estimated that it will require \$250,000 per year for 10 years for the sidewalk component of the Parks Master Plan. Funding from expired debt service fund should fund this for the next five years.

CITY OF COON RAPIDS, MINNESOTA

CAPITAL PROJECTS FUNDS  
67000 - SIDEWALK CONSTRUCTION FUND - ACTIVITY 795  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Revenues:						
General property taxes	\$ 73,228	\$ 192,664	\$ 125,000	\$ 45,448	\$ 123,750	\$ 125,000
Investment income	(7,097)	15,177	5,174	2,783	5,674	4,507
Intergovernmental*	72,000					
Total Revenues	138,131	207,841	130,174	48,231	129,424	129,507
Expenditures:						
Other charges and services	41	90		106	106	
Sidewalk Construction (1)	114,136	41,415	250,000		250,000	250,000
Total Expenditures	114,177	41,505	250,000	106	250,106	250,000
Net Change in Fund Balances	23,954	166,336	(119,826)	48,125	(120,682)	(120,493)
Fund Balance at Beginning of Year	187,961	211,915	344,934	378,251	378,251	257,569
Fund Balance at End of Year	\$ 211,915	\$ 378,251	\$ 225,108	\$ 426,376	\$ 257,569	\$ 137,076
*Grant from DNR for Main Street Trail at Coon Creek (12-16)						
(1) Sidewalk Construction						
12-19 Paved Trail on Northdale Blvd	\$ 114,136					
14-1 Street Reconstruction		\$ 41,415				
Various Sidewalk Projects			\$ 250,000		\$ 250,000	\$ 250,000
	\$ 114,136	\$ 41,415	\$ 250,000	\$	\$ 250,000	\$ 250,000



SERVICE ACTIVITY: 701 – Housing and Redevelopment Authority Administration  
 ORGANIZATIONAL DEPARTMENT: Community Development  
 FUND: 69000 – Housing and Redevelopment Authority Fund

CAPITAL PROJECT FUNDS

EXPENDITURES	2013 ACTUAL	2014 ACTUAL	2015 AMENDED BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Personal Services	169,338	167,295	163,856	53,328	163,856	219,615
Charges & Services	151,883	162,421	135,405	59,122	146,144	117,305
Supplies		3	1,000		1,000	1,000
Loss on Land	63,804					
Transfer-Comp Abs/Sec 8	3,171	2,869				
Land for Redev/relocation	135,950	549,636				
Reallocate to 705 (HFG)	100,000	100,000	100,000		100,000	100,000
Reallocate to 709 (RLF)	250,000		250,000		500,000	250,000
Activity Total	<u>874,146</u>	<u>982,224</u>	<u>650,261</u>	<u>112,450</u>	<u>911,000</u>	<u>687,920</u>

ACTIVITY MANAGER: Community Development Director

GENERAL ACTIVITY DESCRIPTION

This Activity supports the Economic Development and Housing and Redevelopment Authorities. The City Council serves as members of these Authorities. Conducts economic development efforts, consistent with City Council policy direction, provides reviews and inspections of major commercial and industrial developments and related construction activities, and manages the City's Tax Increment Financing Programs.

PROCESS USED

Reports and recommendations are provided on matters involving the Economic Development and Housing and Redevelopment Authorities. Information on available commercial and industrial properties, City development regulations, and possible sources of financial assistance are provided to businesses contacting the City. Development reviews and building inspections related to major commercial and industrial projects are conducted in a proactive, efficient, and responsive manner. Where appropriate, City economic development activities are coordinated with other area economic development organizations. Tax Increment Financing management efforts stress review of assistance requests consistent with adopted Council policies and oversight of operations and finances consistent with State Law and responsible financial practices.

EXPENDITURE HIGHLIGHTS

Charges & Services - Provides for Professional Service--\$75,000; cell phone service--\$1,060; postage--\$7,000; promotional materials & events--\$20,000; travel and conferences--\$8,000; dues and subscriptions--\$4,000; Insurance--\$345; misc. and other--\$1,900

RELATED REVENUE	2013	2014	2015 BUDGET	2015 ESTIMATE	2016 BUDGET
Property Taxes	718,904	694,020	725,000	717,750	725,000
Property Tax Aid	6	4			
Intergovernmental Revenue	77,994	26,029		7,660	
Interest	(593,830)	551,126	262,604	180,000	
Note Repayment	9,600	4,800			
Donations/Misc.	(5,234)	12,108		10,117	
	<u>207,440</u>	<u>1,288,087</u>	<u>987,604</u>	<u>915,527</u>	<u>725,000</u>

MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2016

1. Responsive attention to business prospects contacting the City for information on opportunities in Coon Rapids.
2. Processing of any Tax Increment Financing assistance requests consistent with Council policies.

FUNDS AVAILABLE FOR ADMINISTRATION:

BALANCES	2013	2014	2015 Budget	2015 Estimate	2016 Budget
Beginning Balance	3,171,095	2,504,389	2,694,623	2,810,252	2,814,779
Revenues	207,440	1,288,087	987,604	915,527	725,000
Expenditures	(874,146)	(982,224)	(650,261)	(911,000)	(687,920)
Balance Available	<u>2,504,389</u>	<u>2,810,252</u>	<u>3,031,966</u>	<u>2,814,779</u>	<u>2,851,859</u>

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SERVICE ACTIVITY: 701 – Housing and Redevelopment Authority Administration  
ORGANIZATIONAL DEPARTMENT: Community Development  
FUND: 69000 – Housing and Redevelopment Authority Fund

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CAPITAL PROJECT FUNDS

STAFFING	2015 BUDGET	2016 BUDGET
Community Dev Director	0.5	0.5
Community Dev Specialist	0.8	1.3
Total	1.3	1.8

SERVICE ACTIVITY: 702 – Development Account  
 ORGANIZATIONAL DEPARTMENT: Community Development  
 FUND: 69000 – Housing and Redevelopment Authority Fund

CAPITAL PROJECT FUNDS

EXPENDITURES	2013 ACTUAL	2014 ACTUAL	2015 AMENDED BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET	ACTIVITY MANAGER:	Community Development Director
Other Charges	21,628	28,043		231	35,154			
Land for Redev/Demolition	25,320							
Activity Total	46,948	28,043		231	35,154			

RELATED REVENUE	2013	2014	2015 BUDGET	2015 ESTIMATE	2016 BUDGET
Note Repayments - Goodwill	271,060				
TIF/IRB Application Fees	550				
Other	6,260	27,528		35,000	
	277,870	27,528		35,000	

FUNDS AVAILABLE FOR ECONOMIC DEVELOPMENT

BALANCES	2013	2014	2015 Budget	2015 Estimate	2016 Budget
Beginning Balance	(50,277)	180,645	180,645	180,130	179,976
Revenues	277,870	27,528		35,000	
Expenditures	(46,948)	(28,043)		(35,154)	
Balance Available	180,645	180,130	180,645	179,976	179,976

SERVICE ACTIVITY: 705 – Home for Generations  
 ORGANIZATIONAL DEPARTMENT: Community Development  
 FUND: 69000 – Housing and Redevelopment Authority

CAPITAL PROJECT FUNDS

EXPENDITURES	2013 ACTUAL	2014 ACTUAL	2015 AMENDED BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Charges & Services	4,440	15,297	14,300	11,860	22,443	13,000
Remodeling costs	20,000	57,941	75,000	28,229	75,000	75,000
Building Permit Rebates	3,625	9,034	12,000	4,146	12,000	12,000
Activity Total	28,065	82,272	101,300	44,235	109,443	100,000

ACTIVITY MANAGER: Community Development Director

GENERAL ACTIVITY DESCRIPTION

The City has begun the Home for Generations phase II which is structured to provide resources and financial incentives to homeowners to complete large remodels at their own homes. It is intended that this program will spur private investment to update the City's aging housing stock at a time when the housing economy is starting to rebuild and stabilize.

PROCESS USED

The funding for phase II of this program is proposed to come from both the Housing and Redevelopment Authority (HRA) as well as the Mortgage Assistance Foundation. The funding would cover the architectural and/or design assistance, rebates of 50% of the building permit fees, incentive grants to the homeowners, and marketing expenses.

MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2016

A remodeling tour will be organized to showcase some of the models and will replicate the excitement of the open houses hosted throughout phase I of the Home for Generations program. Other projects will be documented by CTN so that residents can see and learn about these remodels on the City's cable channel and on-line. An on-line photo book will also be created of other Coon Rapids remodeling projects to give residents ideas and inspiration. An award program will be developed to give recognition to those projects that exemplify the program's intent and are simply outstanding projects. Specialized events will also be hosted to help kick off the program.

RELATED REVENUE	2013	2014	2015 BUDGET	2015 ESTIMATE	2016 BUDGET
Grants	7,500	10,000			
Misc		1,000			
Allocated from HRA Admin	100,000	100,000	100,000	100,000	100,000
	107,500	111,000	100,000	100,000	100,000

BALANCES	2013	2014	2015 Budget	2015 Estimate	2016 Budget
Beginning Balance	(52,628)	26,807	(44,193)	55,535	46,092
Revenues	107,500	111,000	100,000	100,000	100,000
Expenditures	(28,065)	(82,272)	(101,300)	(109,443)	(100,000)
Balance Available	26,807	55,535	(45,493)	46,092	46,092

SERVICE ACTIVITY: 708 – MN Invest Fund  
 ORGANIZATIONAL DEPARTMENT: Community Development  
 FUND: 69000 – Housing and Redevelopment Authority

CAPITAL PROJECT FUNDS

EXPENDITURES	2013 ACTUAL	2014 ACTUAL	AMENDED BUDGET	ACTUAL TO 6/30	ESTIMATED THRU 12/31	2016 BUDGET
Remittance to Other Agencies	29,241	29,241	29,241	15,680	29,241	31,062
Insurance	15	7		13	13	
Reallocate to Activity 709	109,535					
Activity Total	138,791	29,248	29,241	15,693	29,254	31,062

ACTIVITY MANAGER: Community Development Director

GENERAL ACTIVITY DESCRIPTION

This activity tracks loans granted to Coon Rapids businesses encouraging economic development within the City using funds that are obtained from the State of Minnesota.

PROCESS USED

Companies that wish to expand often seek grants from the Minnesota Department of Economic Development to supplement their financing packages. Funds obtained are granted to the City which are then loaned to a qualifying company to be repaid over a number of years. The City reimburses the State once payments are received from the borrower.

The City is able to retain 20% of the loan principal and interest for use as future economic development loans.

The following loans are outstanding:

	Initial Amount	Balance 1/1/2016	2016 Principal Due	Balance 12/31/2016
Steinwall Inc.	\$170,000	\$71,812	\$18,111	\$53,701
Biovest International	\$250,000	\$203,118	\$10,356	\$192,762

BALANCES	2013	2014	2015 Budget	2015 Estimate	2016 Budget
Beginning Balance	102,240		7,310	7,303	14,601
Revenues	36,551	36,551	36,551	36,552	38,827
Expenditures	(138,791)	(29,248)	(29,241)	(29,254)	(31,062)
Balance Available		7,303	14,620	14,601	22,366

SERVICE ACTIVITY: 709 – Revolving Loan Fund  
 ORGANIZATIONAL DEPARTMENT: Community Development  
 FUND: 69000 – Housing and Redevelopment Authority

CAPITAL PROJECT FUNDS

EXPENDITURES	2013 ACTUAL	2014 ACTUAL	2015 AMENDED BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Professional Services	2,600	12,321	16,903	1,883	12,804	14,025
Loan Made	100,000	100,000		500,000	500,000	230,000
Activity Total	102,600	112,321	16,903	501,883	512,804	244,025

ACTIVITY MANAGER: Community Development Director

GENERAL ACTIVITY DESCRIPTION

The Revolving Loan Fund (RLF) was established to provide gap financing for capital improvements that result in job creation, redevelopment, or investment in older commercial districts.

PROCESS USED

1. Projects must be located in Coon Rapids and be a for-profit business.
2. Maximum loan amount of \$100,000, with certain exceptions.
3. At least 50% of project financing must come from a private lender or private equity.
4. Borrowers must have equity injection as determined by fund management.
5. Loan proceeds can be used for fixed assets, including land, building, machinery, and equipment. Working capital is not an allowed use.
6. Interest rates will be determined by market conditions at loan closing.
7. Loan documents will be prepared by local business attorney Bill Goodrich at the expense of the applicant.
8. The HRA will consider all loan documents at its regular meetings and will make the final decision on all loans.

The following loans are outstanding:

RELATED REVENUE	2013	2014	2015 BUDGET	2015 ESTIMATE	2016 BUDGET
Reimbursements	2,654	5,175			
Reallocated from Activity 708	109,535				
Allocated from HRA Admin	250,000		250,000	500,000	250,000
Loan Repayment - Simonson's*		4,630	4,862	95,370	
Loan Repayment - Chanticlear		961	12,031	11,912	12,647
Loan Repayment - Magnum Trucking			14,527	9,560	15,043
Interest on loan repayments		5,314	35,968	24,135	30,271
	362,189	16,080	317,388	640,977	307,961

\*paid off in 2015

BALANCES	2013	2014	2015 Budget	2015 Estimate	2016 Budget
Beginning Balance		259,589	170,345	163,348	291,521
Revenues	362,189	16,080	317,388	640,977	307,961
Expenditures	(102,600)	(112,321)	(16,903)	(512,804)	(244,025)
Balance Available	259,589	163,348	470,830	291,521	355,457

	Initial Amount	Balance 1/1/2016	2016 Principal Due	Balance 12/31/2016
Chanticlear	\$100,000	\$87,127	\$12,647	\$74,480
Magnum Trucking	\$500,000	\$490,400	\$15,043	\$475,357

SERVICE ACTIVITY: TIF Districts  
 ORGANIZATIONAL DEPARTMENT: Community Development  
 FUND: 69000 – Housing and Redevelopment Authority

CAPITAL PROJECT FUNDS

EXPENDITURES	2013 ACTUAL	2014 ACTUAL	2015 AMENDED BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Administration	6,854	13,571	5,065	77,139	82,350	5,211
TIF Notes	84,425	87,632	87,153	34,455	66,296	71,839
TIF 6-1 Holding Costs	33,188	39,654	36,000	13,160	36,000	36,000
Relocation				268,407	268,407	
Debt Service	244,619					
Tax increment assistance	945,922					
Activity Total	<u>1,315,008</u>	<u>140,857</u>	<u>128,218</u>	<u>393,161</u>	<u>453,053</u>	<u>113,050</u>

ACTIVITY MANAGER: Community Development Director

GENERAL ACTIVITY DESCRIPTION

Tax increment financing is used to assist various economic development projects when “but for” the assistance the project could not proceed.

PROCESS USED

Tax increment is returned to the City by capturing real estate taxes in each district rather than distributing to the other jurisdictional districts. There are a number of outstanding obligations that the City has. Tax increment may be available for other tax increment eligible projects after the legal process to authorize expenditure thereof has been followed.

RELATED REVENUE	2013	2014	2015 BUDGET	2015 ESTIMATE	2016 BUDGET
Property Taxes	607,329	560,830	227,600	189,702	189,702
Interest	118,717	90,259	2,668	3,121	4,369
Interest on note (Biovest - EDA)	2,367	2,260	2,152	1,977	3,221
Note Repayment (Biovest - EDA)*	4,183	4,289	4,398	4,398	4,267
Rent	42,901	50,675	43,500	90,781	52,000
	<u>775,497</u>	<u>708,313</u>	<u>280,318</u>	<u>289,979</u>	<u>253,559</u>

\*December 31, 2016 outstanding balance = \$79,418

BALANCES	2013	2014	2015 Budget	2015 Estimate	2016 Budget
Beginning Balance	14,694,872	14,155,361	14,685,528	14,722,817	14,559,743
Revenues	775,497	708,313	280,318	289,979	253,559
Expenditures	(1,315,008)	(140,857)	(128,218)	(453,053)	(113,050)
Transfer in to close debt fund			3,816,781		
Balance Available	<u>14,155,361</u>	<u>14,722,817</u>	<u>18,654,409</u>	<u>14,559,743</u>	<u>14,700,252</u>

CITY OF COON RAPIDS, MINNESOTA

CAPITAL PROJECTS FUNDS  
69000 - HOUSING AND REDEVELOPMENT AUTHORITY FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	2013 ACTUAL	2014 ACTUAL	2015 AMENDED BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Revenues:						
General property taxes	\$ 718,904	\$ 694,020	\$ 725,000	\$ 260,000	\$ 717,750	\$ 725,000
Tax increment collections	607,329	560,830	227,600		189,702	189,702
Investment income	(456,156)	658,378	269,837	91,545	217,708	48,221
Intergovernmental revenue	77,998	26,033		7,660	7,660	
Payment on notes	311,064	41,812	105,924	115,777	149,317	60,424
Other revenue	48,372	106,486	43,500	76,716	135,898	52,000
Total Revenues	1,307,511	2,087,559	1,371,861	551,698	1,418,035	1,075,347
Expenditures:						
Personal services	169,338	167,295	163,856	53,328	163,856	219,615
Other charges and services	1,312,541	453,962	318,849	902,731	1,137,193	528,392
Administrative	6,854	13,571	5,065	77,139	82,350	5,211
Supplies			1,000		1,000	1,000
Interest on loan	84,425	87,632	87,153	34,455	66,296	71,839
Land acquisitions & improvements	225,074	549,636				
Total Expenditures	1,798,232	1,272,096	575,923	1,067,653	1,450,695	826,057
Excess (Deficiency) of Revenues Over Expenditures	(490,721)	815,463	795,938	(515,955)	(32,660)	249,290
Other Financing Sources (Uses):						
Transfers in (1)			3,816,781		3,937,482	
Transfers out (1)	(247,790)	(2,869)				(760,035)
Total Other Financing Sources (Uses)	(247,790)	(2,869)	3,816,781		3,937,482	(760,035)
Net Change in Fund Balances	(738,511)	812,594	4,612,719	(515,955)	3,904,822	(510,745)
Fund Balance at Beginning of Year	17,865,302	17,126,791	17,694,258	17,939,385	17,939,385	21,844,207
Fund Balance at End of Year	\$ 17,126,791	\$ 17,939,385	\$ 22,306,977	\$ 17,423,430	\$ 21,844,207	\$ 21,333,462
<b>(1) Transfers In &amp; Out</b>						
Transfer in from HRA Debt Service Fund			\$ 3,816,781		\$ 3,937,482	
Transfer out to Revolving Construction Fund (15-15)						\$ (760,035)
Transfer out to HRA Debt Service Fund	\$ (244,649)					
Transfer out to Compensated Absences Fund	(3,171)	(2,869)				
	\$ (247,820)	\$ (2,869)	\$ 3,816,781	\$	\$ 3,937,482	\$ (760,035)



**Reader's Notes:**



# Enterprise Funds

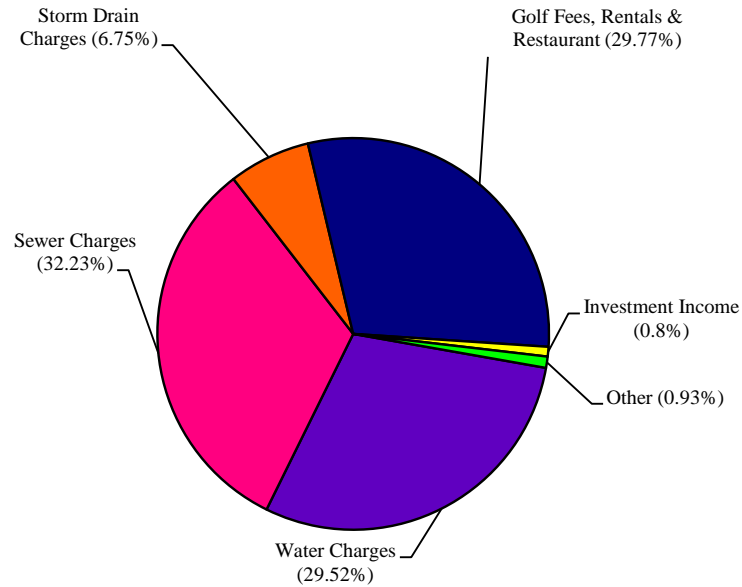
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- Enterprise Funds are established to account for operations that are financed and operated in a manner similar to private business enterprises. Revenues are generated primarily through customer charges.

Revenue and Expense Summary Information	260
Water Fund	262
Sewer Fund	266
Storm Water Drainage Fund	268
Golf Fund	270

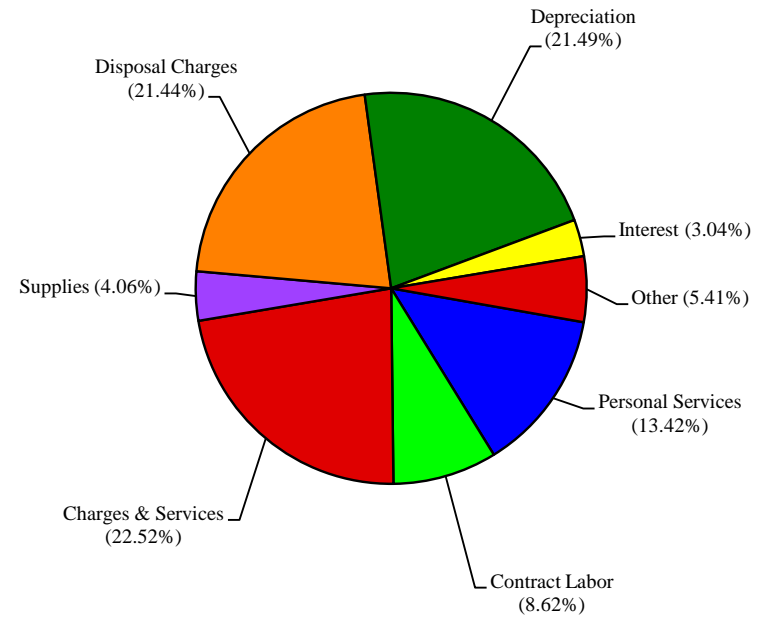
# ENTERPRISE FUNDS 2016 BUDGET

## Revenues by Source



Water Charges	\$5,940,000
Sewer Charges	6,484,800
Storm Drain Charges	1,359,000
Golf Fees, Rentals & Restaurant	5,990,248
Investment Income	161,122
Other	186,400
<b>Total</b>	<b>\$20,121,570</b>

## Expenses by Use



Personal Services	\$ 2,736,117
Contract Labor	1,756,034
Charges & Services	4,590,109
Supplies	827,351
Disposal Charges	4,369,425
Depreciation	4,379,116
Interest	620,204
Other	1,103,490
<b>Total</b>	<b>\$20,381,846</b>

## CITY OF COON RAPIDS, MINNESOTA

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
ALL ENTERPRISE FUND TYPES

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Revenues:						
Water Fund	\$ 5,598,226	\$ 5,253,198	\$ 5,822,000	\$ 2,556,137	\$ 5,520,569	\$ 6,025,830
Sewer Fund	5,725,693	6,522,425	6,368,336	3,120,731	6,250,158	6,613,267
Storm Water Drainage Fund	1,236,520	1,597,641	1,459,302	709,174	1,418,197	1,423,196
Golf Fund	<u>2,615,122</u>	<u>2,762,712</u>	<u>2,902,873</u>	<u>2,385,244</u>	<u>5,546,704</u>	<u>6,059,277</u>
Total Revenues	<u>15,175,561</u>	<u>16,135,976</u>	<u>16,552,511</u>	<u>8,771,286</u>	<u>18,735,628</u>	<u>20,121,570</u>
Expenses:						
Water Fund	5,400,330	6,035,765	5,611,795	2,652,817	5,580,738	6,018,885
Sewer Fund	5,974,571	6,186,902	6,395,316	3,053,488	6,128,429	6,666,577
Storm Water Drainage Fund	1,236,475	1,227,908	1,516,510	596,174	1,449,941	1,424,544
Golf Fund	<u>2,729,560</u>	<u>3,178,509</u>	<u>2,755,254</u>	<u>2,773,726</u>	<u>5,987,122</u>	<u>6,271,840</u>
Total Expenses	<u>15,340,936</u>	<u>16,629,084</u>	<u>16,278,875</u>	<u>9,076,205</u>	<u>19,146,230</u>	<u>20,381,846</u>
Change in net position	(165,375)	(493,108)	273,636	(304,919)	(410,602)	(260,276)
Net Position at Beginning of Year	<u>105,634,722</u>	<u>105,469,347</u>	<u>105,700,849</u>	<u>104,976,239</u>	<u>104,976,239</u>	<u>104,565,637</u>
Net Position at End of Year	<u>\$ 105,469,347</u>	<u>\$ 104,976,239</u>	<u>\$ 105,974,485</u>	<u>\$ 104,671,320</u>	<u>\$ 104,565,637</u>	<u>\$ 104,305,361</u>

SERVICE ACTIVITY: 601 – Water System Maintenance  
 ORGANIZATIONAL DEPARTMENT: Public Works  
 FUND: Water - 71000

ENTERPRISE FUNDS

SIGNIFICANT EXPENDITURES

Personal Service - Provides for overtime--\$30,000; seasonal--\$8,000; uniforms--\$2,205  
 Other Charges & Services - Provides for utility services--\$574,363; telephone services--\$13,892 contractual maintenance & repairs--\$737,370; schools and conferences--\$4,200; insurance--\$42,000; advertising of legal notices--\$500; consultant services--\$107,805; permits and fees--\$50,070; postage--\$500; equipment rental--\$8,550; dues and memberships--\$1,686; waste removal--\$2,000; software charges--\$8,666; administrative charges to General Fund--\$257,300  
 Supplies - Provides for motor fuels--\$23,300; maintenance and repairs by City--\$51,000; water treatment parts and supplies--\$153,975; small tools--\$4,000; office supplies--\$1,400; safety supplies--\$2,000  
 Capital Outlay - Provides for rehabilitation of wells 15, 21, 24, 25--\$385,000; Design of new 1.5MG water tower and possible land Acquisition--\$500,000; replacement of Variable Frequency Drives on wells pumps and high service booster pumps--\$20,000; trailer for trench box and metal sheeting--\$6,923; Wachs controller/datalogger for valve exerciser--\$2,990; rehabilitation of hoist for chlorine and sulfur dioxide ton cylinders at East Water Treatment plant--\$10,713; construction and engineering costs for electrical rehabilitation of High Service West Booster Pumps #4 & #5--\$600,000; removal and replacement of backwash reclaim pump at West Water Treatment plant--\$8,000; replacement Plastec Ventilation fan for backup to the existing fans at the water treatment plants backwash reclaim tanks--\$2,750; Utility locator for Jim Boser/Engineering (cost shared with Activity 620)--\$2,750; Drill rig for pinpointing water main leaks--\$63,425; install water main loop at Public Works facility--\$40,000; water main partial replacement at Foley Blvd & Northdale Blvd--\$10,000; provide for various 2015 street reconstruction projects --\$2,000,000

40% of utility billing (activity 630) is also included in this activity

SELECTED MEASURES		2013 Actual	2014 Actual	2015 Budget	2015 Estimated Thru 12/31	2016 Budget
1	Millions of gallons of water pumped	2,662	2,433	2,900	2,800	2,800
2	Miles of watermain	292	296	292	296	296
3	Number of watermain breaks repaired	31	25	50	30	30
4	Cost to produce/per thousand gallons (excluding depreciation)	\$1.19	\$1.55	\$1.14	\$1.12	\$1.24
5	Percent of hydrants operational	99%	99%	99%	99%	99%
6	Number of water quality complaints	2	17	10	10	12
7	% of unscheduled plant downtime	0%	0%	0%	0%	0%
8	% of water tests compliant with government standards	100%	100%	100%	100%	100%

STAFFING	2015 BUDGET	2016 BUDGET
Public Works Director	0.1	0.1
Plant Operator	1.9	1.9
Maintenance	5.5	6.2
Maintenance - Part Time	0.7	0.4
Office Specialist	0.2	0.2
Engineer & Techs	0.8	0.2
Supervisor	0.4	0.6
Total	9.6	9.6

ACTIVITY MANAGER: Utilities Supervisor

GENERAL ACTIVITY DESCRIPTION

Operate and maintain the City's water system including treatment plants, municipal wells, towers, reservoirs, booster stations and water mains. Provide continuous, adequate, potable, bacteria free water supply at proper pressure level. Maintain customer water meters and respond to other service requests. Maintain water distribution for fire protection system needs. Conform to State & Federal lead-copper rule, provide tours and information to the public.

PROCESS USED

Operate wells, boosters, and water treatment plants in a manner that will insure a safe, clean, and adequate water supply, that will meet the peak daily demand and maintain levels for fire protection. Maintain SCADA System, wells, pumphouses, booster stations, treatment plants and related infrastructure. Operate and maintain chemical feed equipment. Collect, analyze and record water samples on a daily basis to insure water quality. Maintain, test, repair water meters. Respond to customer requests in timely manner. Respond to emergencies 24 hours a day. Work with contractors to locate watermain, locate and operate gate valves, monitor tests during final inspection. Check 24 wells and pumphouses six days per week. Flush all dead-end watermain each spring. Maintain all hydrants, pump all black cap hydrants each fall. Locate, operate, and clean gate valves. Work with contractor on all watermain breaks and service leaks that need repair.

MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2016

1. Produce water supply sufficient to meet the needs of the community.
2. Flush watermain in the spring, maintain hydrants, pump black cap hydrants in the fall.
3. Check all wells and pumphouses six days a week, check water treatment plants and boosters every day of the year.
4. Test 70 water samples per month to insure safe, quality water supply.
5. Respond to all requests for repair in a reasonable time.
6. Complete meter reading requests and meter changes from Utility Billing Division.
7. Monitor water pressure tests on new construction.
8. Monitor water improvement projects and street reconstruction projects.
9. Operate water treatment plants in a safe and efficient manner (2 people).
10. Continue painting hydrants.
11. Continue to check gate valves.
12. Keep informed of and comply with all new state and federal safe drinking water regulations, wellhead protection.
13. Perform preventative maintenance on four wells per year.

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SERVICE ACTIVITY: 601 – Water System Maintenance  
ORGANIZATIONAL DEPARTMENT: Public Works  
FUND: Water - 71000

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ENTERPRISE FUNDS

2016 MANAGEMENT NOTES

- Preventative maintenance and repair of water facilities on-line and in the field.
- Follow procedures for backfeeding reservoirs for periods of heavy water usage.
- Monitor all repairs with the Engineering Division to ensure the most opportune time for repairs.
- Maximize operation of water treatment plants.
- Monitor compliance with new lead-copper rule.
- Develop training for maintenance workers.

CITY OF COON RAPIDS, MINNESOTA

71000 - WATER FUND - ACTIVITY 601  
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Operating Revenues:						
Water charges	\$ 5,529,131	\$ 5,133,244	\$ 5,742,000	\$ 2,503,320	\$ 5,400,000	\$ 5,940,000
Miscellaneous	23,835	26,166	40,000	1,750	30,000	30,000
Total Operating Revenues	<u>5,552,966</u>	<u>5,159,410</u>	<u>5,782,000</u>	<u>2,505,070</u>	<u>5,430,000</u>	<u>5,970,000</u>
Operating Expenses:						
Personal services	917,673	970,767	870,030	441,909	841,464	869,821
Other charges and services	2,013,447	2,572,559	2,155,039	889,813	2,073,003	2,360,857
Supplies	231,263	237,025	273,820	102,357	231,400	237,395
Depreciation	1,853,629	1,869,988	1,977,740	983,887	1,967,775	2,124,054
Total Operating Expenses	<u>5,016,012</u>	<u>5,650,339</u>	<u>5,276,629</u>	<u>2,417,966</u>	<u>5,113,642</u>	<u>5,592,127</u>
Operating Income (Loss)	<u>536,954</u>	<u>(490,929)</u>	<u>505,371</u>	<u>87,104</u>	<u>316,358</u>	<u>377,873</u>
Nonoperating Revenues (Expenses):						
Investment income	15,120	63,508	(6,915)	25,424	50,569	20,830
Sale of water meters	28,745	30,280	35,000	25,643	35,000	35,000
Gain on disposal of fixed assets	1,395		5,000		5,000	
Interest and fiscal charges	(320,834)	(326,788)	(278,251)	(208,548)	(417,096)	(376,758)
Purchase and repair of water meters	(63,484)	(58,638)	(50,000)	(26,303)	(50,000)	(50,000)
Total Nonoperating Revenues (Expenses)	<u>(339,058)</u>	<u>(291,638)</u>	<u>(295,166)</u>	<u>(183,784)</u>	<u>(376,527)</u>	<u>(370,928)</u>
Change in net position	197,896	(782,567)	210,205	(96,680)	(60,169)	6,945
Net Position at Beginning of Year	<u>45,962,761</u>	<u>46,160,657</u>	<u>46,435,066</u>	<u>45,378,090</u>	<u>45,378,090</u>	<u>45,317,921</u>
Net Position at End of Year	<u>\$ 46,160,657</u>	<u>\$ 45,378,090</u>	<u>\$ 46,645,271</u>	<u>\$ 45,281,410</u>	<u>\$ 45,317,921</u>	<u>\$ 45,324,866</u>

SERVICE ACTIVITY: 630 – Utility Billing\*  
 ORGANIZATIONAL DEPARTMENT: Finance  
 FUND: Water

ENTERPRISE FUNDS

SIGNIFICANT EXPENDITURES\*

Other Charges & Services – Provides for professional and consulting services--\$8,800; LOGIS services--\$104,400; postage--\$37,000; schools and conferences--\$600; rent--\$4,800; credit card fees--\$30,000; utility billing printing--\$7,500; maintenance and repair of equipment--\$600  
 Supplies – Provides for office supplies--\$4,000; small tools--\$300

\*The dollars for this activity are divided between the Water Fund (40%), Sewer Fund (40%), and the Storm Water Drainage Fund (20%).

SELECTED MEASURES		2013 Actual	2014 Actual	2015 Budget	2015 Estimated Thru 12/31	2016 Budget
1	Number of utility accounts	21,089	21,150	21,100	21,200	21,200
2	Number of invoices generated	83,052	79,168	84,000	80,000	80,000
3	Number of delinquent accounts assessed	1,518	1,530	1,560	1,550	1,550
4	Number of bills generated	N/A	5208	N/A	5400	5400

STAFFING	BUDGET	BUDGET
Utility Clerks	2.0	2.0
Part time	0.1	-
Receipting	0.4	0.3
Total	2.5	2.3

ACTIVITY MANAGER: City Assessor

GENERAL ACTIVITY DESCRIPTION

To provide for the efficient collection of utility service charges as set by City Code. Utility billing is initiated when a property connects to the municipal water and sewer system.

PROCESS USED

The City is divided into three sectors for utility billing purposes. (Utility bills are sent out quarterly for each sector. Therefore, each month one of the sectors is billed). Unpaid delinquent bills are certified to taxes for collection.

MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2016

1. Mail bills for one sector each month.
2. Assess delinquent bills once a year.
3. Monitor the annual certification program.
4. Sell water meters at the Utility Billing counter.
5. Implement online payments and customer account inquiry of utility bills.
6. Implement a new online bill view and payment system.



SERVICE ACTIVITY: 620 – Sanitary Sewer Maintenance  
 ORGANIZATIONAL DEPARTMENT: Public Works  
 FUND: Sewer - 70000

ENTERPRISE FUNDS

#### SIGNIFICANT EXPENDITURES

Personal Services – Provides for overtime--\$15,303;seasonal--\$8,000; uniforms--\$1,890  
 Other Charges & Services - Provides for telephone--\$4,300; professional & consulting services--\$40,325; insurance--\$93,000; repair and maintenance of equipment--\$35,515; repair and maintenance of other improvements--\$46,502; administrative charges to General Fund--\$94,000; schools and conferences--\$4,000; utilities--\$17,172; waste removal--\$18,300; licenses and taxes--\$950; dues and memberships--\$300; software charges--\$8,666; postage--\$500; rent--\$2,000  
 Supplies - Provides for motor fuels--\$12,125; general supplies--\$6,000; maintenance and repair by City--\$20,000; small tools--\$2,000; office supplies--\$500; safety supplies--\$2,500  
 Capital Outlay\* – Provides for new control panel for lift station #11--\$60,000; new control panel for lift station #17--\$60,000; replace pump controllers with Superior Control controllers at lift station #1, 3, 4, 14--\$18,000; (5) additional iPads for personnel field use--\$3,250; Utility locator for Jim Boser/Engineering (cost share with Activity 601)--\$2,750; replace Unit #215 Sewer Jet truck--\$256,000; Sanitary sewer lining--\$1,200,000

40% of utility billing (activity 630) is also included in this activity

SELECTED MEASURES		2013 Actual	2014 Actual	2015 Budget	2015 Estimated Thru 12/31	2016 Budget
1	Number of accounts	21,089	21,100	21,100	21,200	21,200
2	Miles of sewer lines	250.0	249.5	250.0	249.5	249.5
3	Disposal cost/million gallons	\$2,029	\$2,142	\$2,250	\$2,250	\$2,300
4	% of system televised	70%	8%	7%	8%	8%
5	% of system cleaned	30%	33%	30%	33%	33%
6	Number of City sewer back-ups	5	7	6	6	6

STAFFING	2015 BUDGET	2016 BUDGET
Public Works Director	0.1	0.1
Maintenance	5.8	6.0
Supervisor	0.6	0.4
Maintenance-Part Time	0.1	0.4
Engineer & Techs	0.6	0.2
Total	7.2	7.1

ACTIVITY MANAGER: Utilities Supervisor

#### GENERAL ACTIVITY DESCRIPTION

City sewage is collected and delivered through a pipe and lift station network to large Metro Sewer interceptor pipes that carry it to the Metro Treatment Plant in St. Paul for processing. The Sewer Division inspects, cleans, and maintains the City's collection system which includes sewer pipes, manholes, and lift stations. Sewer backups caused by blockage due to debris or cave-ins are cleaned and/or repaired immediately.

#### PROCESS USED

Inspect all lift stations 2 days per week. Clean one-third of the City's sewer collection system (80 miles) via jetting and vacuuming each year. Continue a television program of the collection system that will inspect at least 10 miles of sewer line per year. A spot check program checks flows in problem areas. Clean known restaurant problem areas two times per year. Perform root cutting in known problem areas each fall. Respond and record all requests from customer, respond to emergencies 24 hours a day.

#### MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2016

1. Clean one-third of collection system (about 80 miles) per year.
2. Continue television inspection program, inspect at least 10 miles of sewer line.
3. Inspect, clean, repair manholes.
4. Check, maintain 16 Lift Stations, 2 days per week.
5. Spot check known problem areas, once per month, for flow.
6. Respond to all sewer backup calls and requests for service as soon as possible.
7. Perform root cutting in known problem areas each fall.
8. Clean with jetter all known restaurant trouble areas 2 times per year.

CITY OF COON RAPIDS, MINNESOTA

70000 - SEWER FUND - ACTIVITY 620  
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Operating Revenues:						
Sewer charges	\$ 5,984,839	\$ 6,175,769	\$ 6,316,000	\$ 3,080,045	\$ 6,176,000	\$ 6,484,800
Miscellaneous	<u>1,727</u>	<u>885</u>	<u>1,000</u>	<u></u>	<u>1,000</u>	<u>1,000</u>
Total Operating Revenues	<u>5,986,566</u>	<u>6,176,654</u>	<u>6,317,000</u>	<u>3,080,045</u>	<u>6,177,000</u>	<u>6,485,800</u>
Operating Expenses:						
Personal services	628,786	626,859	681,116	300,220	632,166	655,304
Other charges and services	600,291	685,346	754,729	354,129	679,433	702,442
Supplies	50,117	37,981	53,620	12,924	44,400	44,845
Disposal charges	3,857,331	4,001,908	3,972,227	1,958,169	3,916,339	4,369,425
Depreciation	<u>838,046</u>	<u>834,808</u>	<u>933,624</u>	<u>428,046</u>	<u>856,091</u>	<u>894,561</u>
Total Operating Expenses	<u>5,974,571</u>	<u>6,186,902</u>	<u>6,395,316</u>	<u>3,053,488</u>	<u>6,128,429</u>	<u>6,666,577</u>
Operating Income (Loss)	<u>11,995</u>	<u>(10,248)</u>	<u>(78,316)</u>	<u>26,557</u>	<u>48,571</u>	<u>(180,777)</u>
Nonoperating Revenues:						
Investment income	(268,168)	342,551	51,336	40,686	73,158	77,467
Gain on disposal of capital assets	<u>7,295</u>	<u>3,220</u>	<u></u>	<u></u>	<u></u>	<u>50,000</u>
Total Nonoperating Revenues	<u>(260,873)</u>	<u>345,771</u>	<u>51,336</u>	<u>40,686</u>	<u>73,158</u>	<u>127,467</u>
Change in net position	(248,878)	335,523	(26,980)	67,243	121,729	(53,310)
Net Position at Beginning of Year	<u>37,963,107</u>	<u>37,714,229</u>	<u>37,712,448</u>	<u>38,049,752</u>	<u>38,049,752</u>	<u>38,171,481</u>
Net Position at End of Year	<u>\$ 37,714,229</u>	<u>\$ 38,049,752</u>	<u>\$ 37,685,468</u>	<u>\$ 38,116,995</u>	<u>\$ 38,171,481</u>	<u>\$ 38,118,171</u>

SERVICE ACTIVITY: 640 – Storm Water Utility Fund  
 ORGANIZATIONAL DEPARTMENT: Public Works  
 FUND: Storm Drain - 72000

ENTERPRISE FUNDS

SIGNIFICANT EXPENDITURES

Personal Services - Provides for overtime--\$2,022; seasonal--\$8,000; uniform allowance--\$315  
 Other Charges & Services – Provides for Prof Services--\$40,325; telephone and postage--\$2,862; travel, schools and conferences--\$3,500; advertising and printing --\$200; contractual maintenance and repairs--\$84,892; dues and memberships--\$150; street sweeper rental--\$68,000; administrative charges to General Fund--\$46,900; insurance--\$3,500; software charges--\$11,968  
 Supplies- Provides for motor fuel--\$10,600; maintenance and repair by City--\$45,000; small tools--\$500; general supplies--\$4,000; office supplies--\$200; safety supplies--\$1,000  
 Capital Outlay - \$1,000,000 for 2016 Street Reconstruction Projects

20% of utility billing (activity 630) is also included in this activity

SELECTED MEASURES		2013 Actual	2014 Actual	2015 Budget	2015 Estimated Thru 12/31	2016 Budget
1	Miles of streets	220	220	220	220	220
2	Miles of storm drain lines	117.0	117.0	117.0	117.0	117.0
3	Miles of storm drainage ditches	8.6	8.6	8.6	8.6	8.6
4	Annual cubic yards swept from streets	7,398	7,506	8,000	8,000	8,000
5	% of catch basins repaired	5%	5%	5%	5%	5%
6	% of catch basins inspected	20%	20%	20%	20%	20%
7	% of system cleaned and televised	5.0%	5.0%	10%	10%	10%

STAFFING	2015 BUDGET	2016 BUDGET
Public Works Director	0.1	0.1
Supervisor	0.3	0.3
Assistant City Engineer	-	0.1
City Engineer	0.3	-
Maintenance	3.1	2.9
Maintenance - Seasonal	-	0.4
Engineer	0.3	0.2
Total	4.1	4.0

ACTIVITY MANAGER: Public Services Director

GENERAL ACTIVITY DESCRIPTION

The Storm Water Utility Fund will provide funding for federal, state and city mandates as well as funds for infrastructure capital improvements including catch basins and storm water pipes and enhancements to ponding areas including excavation of sediment and water quality improvements.

MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2016

1. Conduct water sampling/monitoring program.
2. Complete NPDES permit and annual reports.
3. Complete Storm Water Master Plan.
4. Sweep paved streets at least twice annually.
5. Provide 1,160 sweeper hours for leaf removal and spring sweeping.
6. Clean plugged culverts or outfalls.
7. Repair 100% of catch basins from Cityworks repair orders.

2016 MANAGEMENT NOTES

- This fund was established in 2003, funded with a storm drainage utility charge. Prior to 2003, the activity was performed at a lower level through the General Fund.

CITY OF COON RAPIDS, MINNESOTA

72000 - STORM WATER DRAINAGE FUND - ACTIVITY 640  
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Operating Revenues:						
Storm water drainage charges	\$ 1,357,622	\$ 1,358,018	\$ 1,422,775	\$ 679,377	\$ 1,359,000	\$ 1,359,000
Miscellaneous	<u>4,848</u>	<u>342</u>	<u>4,000</u>	<u></u>	<u>4,000</u>	<u>4,000</u>
Total Operating Revenues	<u>1,362,470</u>	<u>1,358,360</u>	<u>1,426,775</u>	<u>679,377</u>	<u>1,363,000</u>	<u>1,363,000</u>
Operating Expenses:						
Personal services	249,761	239,533	367,174	106,851	342,392	338,824
Other charges and services	315,064	312,495	417,809	143,241	402,318	355,557
Supplies	60,447	44,451	53,460	18,567	50,200	62,160
Depreciation	<u>611,203</u>	<u>624,708</u>	<u>678,067</u>	<u>317,979</u>	<u>635,958</u>	<u>652,341</u>
Total Operating Expenses	<u>1,236,475</u>	<u>1,221,187</u>	<u>1,516,510</u>	<u>586,638</u>	<u>1,430,868</u>	<u>1,408,882</u>
Operating Income (Loss)	<u>125,995</u>	<u>137,173</u>	<u>(89,735)</u>	<u>92,739</u>	<u>(67,868)</u>	<u>(45,882)</u>
Nonoperating Revenues (Expenses)						
Investment income	(125,950)	196,970	32,527	29,797	55,197	60,196
Gain of disposal of capital assets		42,311				
Interest and fiscal charges	<u></u>	<u>(6,721)</u>	<u></u>	<u>(9,536)</u>	<u>(19,073)</u>	<u>(15,662)</u>
Total Nonoperating Revenues (Expenses)	<u>(125,950)</u>	<u>232,560</u>	<u>32,527</u>	<u>20,261</u>	<u>36,124</u>	<u>44,534</u>
Change in net position	45	369,733	(57,208)	113,000	(31,744)	(1,348)
Net Position at Beginning of Year	<u>13,935,556</u>	<u>13,935,601</u>	<u>13,895,610</u>	<u>14,305,334</u>	<u>14,305,334</u>	<u>14,273,590</u>
Net Position at End of Year	<u>\$ 13,935,601</u>	<u>\$ 14,305,334</u>	<u>\$ 13,838,402</u>	<u>\$ 14,418,334</u>	<u>\$ 14,273,590</u>	<u>\$ 14,272,242</u>

SERVICE ACTIVITY: 673 – Golf  
 ORGANIZATIONAL DEPARTMENT: City Manager  
 FUND: Golf - 73000

ENTERPRISE FUNDS

## SIGNIFICANT EXPENDITURES

Other Charges & Services – Provides for tree removal/transplants, pond treatment and weed control--\$15,000; alarm and tee time services--\$1,500; contractual maintenance and repairs--\$69,000; waste and snow removal--\$2,000; rental charges--\$19,000; utilities--\$190,275; telephone services--\$4,000; software charges--\$9,000; schools and conferences--\$800; dues and memberships--\$3,400; insurance--\$18,000; administrative fee to General Fund--\$166,200; advertising--\$16,000; postage--\$2,300; licenses--\$4,000; credit card fees--\$40,000; software fees for tee times and calendar--\$2,550; restaurant--\$608,228

Supplies – Provides for fertilizer, chemicals and other supplies--\$225,000; fuels--\$27,500; parts for equipment repair--\$45,000; tools--\$500; supplies--\$20,500; restaurant--\$164,451

Capital Outlay - Provides for fencing for maintenance area--\$35,000; well rehabilitation--\$38,000; snow plows for 1-ton truck and bobcat--\$18,500; Bunker reduction and elimination of liner safety concerns--\$48,000

ACTIVITY MANAGER: Golf Pro/Manager

## GENERAL ACTIVITY DESCRIPTION

To provide the best facilities possible for those people who desire to participate in golf with an enjoyable experience at a fair market cost. To present to the community a quality facility hosting golf, simulator golf center and full service restaurant and dinner theater. To generate positive recognition of Bunker Hills and the community through these many activities e.g. the Minnesota State High School championship and Minnesota State Open, Minnesota Golf Hall of Fame.

## PROCESS USED

Properly manage and maintain the municipal golf enterprise by providing quality course services to facility users. Provide a full-range of course services to users, ensure user fees are market based, promote course facilities for local, regional and national golf championships and maintain a commitment to a quality golfing experience for all levels of users.

## MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2016

1. Continue to promote, market and fully utilize the entire Bunker Hills facility:
  - a. Club house with restaurant and banquet facilities
  - b. 36 holes of golf
  - c. Golf shop merchandise
  - d. Golf simulator activities
  - e. Driving range and practice areas
  - f. Golf club repair
  - g. Golf Instructional programs
2. Coordinate the many championships, tournaments, leagues and Bunker Hills men's and women's clubs.
3. Continued implementation of community based growth of the game initiatives:
  - a. Family Saturdays
  - b. Welcome to the Neighborhood
  - c. Bunker Hills Sunday Couples
  - d. Bunker Hills Friday Seniors
  - e. Junior League and Instruction
4. Maintain and repair turf
5. Work closely with the Minnesota High School League in presenting the high school championships.
6. Work closely with the Minnesota PGA Section in presenting the Minnesota State Open Championship.

## 2016 MANAGEMENT NOTES

- Strive to continue the maximum use of the facilities--while expressing a we care attitude towards customer service and all levels of course users.

SELECTED MEASURES		2013 Actual	2014 Actual	2015 Budget	2015 Estimated Thru 12/31	2016 Budget
1	Number of adult public rounds	24,252	25,235	28,500	28,000	28,000
2	Number of adult patron rounds	25,107	23,489	28,000	27,500	27,000
3	Number of patron cards sold	1,078	1,096	1,200	1,070	1,100
4	Number of rounds per patron card holder	23.29	21.43	23.34	25.70	24.55
5	Number of senior patron cards sold	718	820	800	850	875

STAFFING	2015 BUDGET	2016 BUDGET
Golf Pro/Manager	1.0	1.0
Golf Superintendent	1.0	1.0
Golf Maintenance Full Time	1.0	1.0
Golf Maintenance Part Time	8.4	8.6
Golf Administration	5.5	5.5
Golf Asst. Part Time	2.7	2.7
Total	19.6	19.8

## MAJOR ACCOMPLISHMENTS

- Effective November 5, 2014, the City took over the food and beverage operation at Bunker Hills Golf Course through the use of a management company (Morrissey Hospitality Company). Previous to that, the City rented the space to a private operation.
- Host site for many golf championships including: Minnesota Boys and Girls High School Championship.
- Bunker Hills rated a top public facility by Minneapolis Star & Tribune and Twin City magazine

CITY OF COON RAPIDS, MINNESOTA  
73000 - GOLF COURSE FUND - ACTIVITY 673  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Operating Revenues:						
Sales, fees, and charges:						
Green Fees	\$ 1,383,143	\$ 1,412,958	\$ 1,612,000	\$ 727,425	\$ 1,646,000	\$ 1,634,000
Driving range	52,794	100,060	105,000	80,169	128,000	135,000
Pro shop	210,285	209,413	235,000	95,479	225,000	225,000
Restaurant		292,322		1,247,336	2,966,969	3,539,848
Rentals:						
Building	388,276	279,774	382,400	15,742	34,400	38,400
Carts	317,404	301,436	338,000	137,618	338,000	338,000
Simulator	83,832	91,369	80,000	49,382	70,000	80,000
Total sales, fees, and charges	2,435,734	2,687,332	2,752,400	2,353,151	5,408,369	5,990,248
Miscellaneous	117,291	133	8,500			
Total Operating Revenues	2,553,025	2,687,465	2,760,900	2,353,151	5,408,369	5,990,248
Operating Expenses:						
Maintenance:						
Personal services	493,878	469,184	464,208	218,739	474,052	487,814
Other charges and services	72,291	86,761	80,300	30,312	72,900	76,300
Supplies	368,096	301,663	299,750	143,840	296,037	299,000
Depreciation	220,686	216,280	233,978	115,491	230,982	236,482
Total Maintenance Expenses	1,154,951	1,073,888	1,078,236	508,382	1,073,971	1,099,596
Administration:						
Personal services	325,223	342,240	352,800	178,884	361,775	384,354
Other charges and services	480,705	519,824	475,000	234,258	473,330	486,725
Supplies	22,185	29,292	19,500	9,064	16,700	19,500
Pro Shop cost of goods sold	160,668	128,013	160,000	67,889	160,000	160,000
Depreciation	365,978	363,130	460,206	120,515	241,030	245,830
Total Administration Expenses	1,354,759	1,382,499	1,467,506	610,610	1,252,835	1,296,409
Restaurant						
Contract Labor		184,427		722,203	1,449,465	1,756,034
Other charges and services		117,837		261,398	811,272	608,228
Supplies		64,398		139,901	238,947	164,451
Restaurant cost of goods sold		84,541		334,476	767,119	893,490
Depreciation		36,642		88,980	177,960	225,848
Total Restaurant Expenses		487,845		1,546,958	3,444,763	3,648,051
Total Operating Expenses	2,509,710	2,944,232	2,545,742	2,665,950	5,771,569	6,044,056
Operating Income (Loss)	43,315	(256,767)	215,158	(312,799)	(363,200)	(53,808)
Nonoperating Revenues (Expenses):						
Investment income	(6,791)	12,634	6,785	(1,101)	3,147	2,629
Intergovernmental income	66,438	62,613	66,388	14,938	29,875	29,880
Intergovernmental income (restaurant)				18,256	36,513	36,520
Gain (Loss) on disposal of assets	2,450		68,800		68,800	
Bad debt expense		(18,620)				
Interest and fiscal charges (restaurant)				(52,161)	(104,323)	(117,867)
Interest and fiscal charges	(219,850)	(215,657)	(209,512)	(55,615)	(111,230)	(109,917)
Total Nonoperating Revenues (Expenses)	(157,753)	(159,030)	(67,539)	(75,683)	(77,218)	(158,755)
Change in net position	(114,438)	(415,797)	147,619	(388,482)	(440,418)	(212,563)
Net Position at Beginning of Year	7,773,298	7,658,860	7,657,725	7,243,063	7,243,063	6,802,645
Net Position at End of Year	\$ 7,658,860	\$ 7,243,063	\$ 7,805,344	\$ 6,854,581	\$ 6,802,645	\$ 6,590,082

**Reader's Notes:**



# Internal Service Funds

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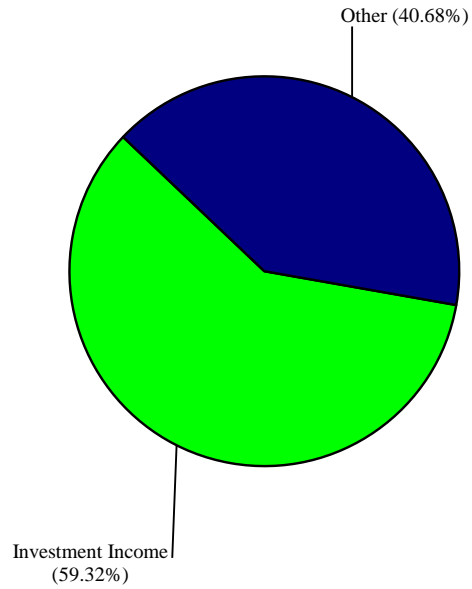
- Internal Service Funds are established to account for the financing of goods or services provided by one department to other departments of the governmental unit.

Revenue and Expense Summary Information	274
Insurance Reserve Fund	276
Compensated Absences Fund	278
Retirement Insurance Fund	280



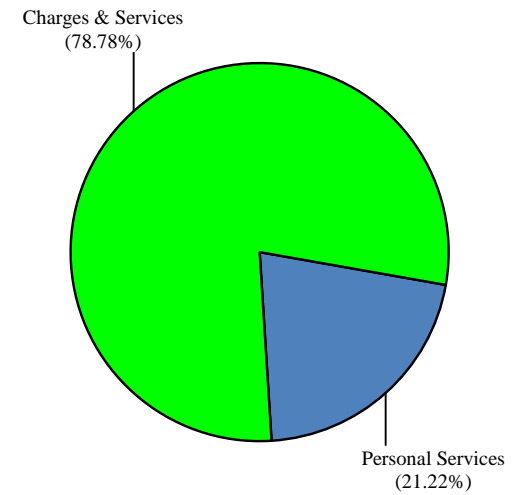
INTERNAL SERVICE FUNDS  
2016 BUDGET

**Revenues by Source**



Investment Income	\$ 156,000
Other	<u>107,000</u>
Total	<u><u>\$ 263,000</u></u>

**Expenses by Use**



Personal Services	\$ 195,000
Charges & Services	<u>724,000</u>
Total	<u><u>\$ 919,000</u></u>

CITY OF COON RAPIDS, MINNESOTA

INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Revenues:						
Insurance Reserve Fund	\$ 43,653	\$ 382,822	\$ 120,500	\$ 110,544	\$ 141,796	\$ 142,000
Compensated Absences Fund	(89,371)	127,690	35,000	17,046	35,000	42,000
Retirement Insurance Fund	<u>(71,388)</u>	<u>155,531</u>	<u>42,500</u>	<u>22,146</u>	<u>65,000</u>	<u>79,000</u>
Total Revenues	<u>(117,106)</u>	<u>666,043</u>	<u>198,000</u>	<u>149,736</u>	<u>241,796</u>	<u>263,000</u>
Expenses:						
Insurance Reserve Fund	195,139	1,125,279	155,200	129,082	211,066	168,200
Compensated Absences Fund	147,822	241,453	190,000		190,000	195,000
Retirement Insurance Fund	<u>890,567</u>	<u>539,667</u>	<u>841,000</u>	<u>89,806</u>	<u>537,867</u>	<u>555,800</u>
Total Expenses	<u>1,233,528</u>	<u>1,906,399</u>	<u>1,186,200</u>	<u>218,888</u>	<u>938,933</u>	<u>919,000</u>
Income (Loss) before transfers	(1,350,634)	(1,240,356)	(988,200)	(69,152)	(697,137)	(656,000)
Transfers in	749,469	748,201	740,000		739,075	725,000
Transfers out	<u>(81,276)</u>	<u>(112,967)</u>	<u>(70,000)</u>		<u>(69,075)</u>	<u>(47,000)</u>
Change in Net Position	(682,441)	(605,122)	(318,200)	(69,152)	(27,137)	22,000
Net Position at Beginning of Year	<u>3,958,560</u>	<u>3,276,119</u>	<u>2,752,382</u>	<u>2,670,997</u>	<u>2,670,997</u>	<u>2,643,860</u>
Net Position at End of Year	<u>\$ 3,276,119</u>	<u>\$ 2,670,997</u>	<u>\$ 2,434,182</u>	<u>\$ 2,601,845</u>	<u>\$ 2,643,860</u>	<u>\$ 2,665,860</u>

SERVICE ACTIVITY: 681 – Reserve for Insurance Needs  
ORGANIZATIONAL DEPARTMENT: Finance  
FUND: 74000 – Insurance Reserve

INTERNAL SERVICE FUNDS

ACTIVITY MANAGER: Finance Director

GENERAL ACTIVITY DESCRIPTION

This reserve for insurance allows the City to purchase insurance at reduced rates utilizing higher deductibles. The 2015 general liability insurance policy carried a \$50,000 deductible up to an aggregate of \$200,000. Once the annual aggregate is exceeded, a \$1,000 deductible applies to each occurrence.

The City is under a Retrospective Rating Plan for worker's compensation insurance whereby, the City pays a lower minimum premium (roughly 15.6 percent of the standard premium) and incurred losses are paid by the City up to a maximum.

Such plans have resulted in a substantial cost savings to the City through the retaining and investing of reduced premiums as compared to standard policy rates.

CITY OF COON RAPIDS, MINNESOTA

INTERNAL SERVICE FUNDS  
74000 - INSURANCE RESERVE FUND - ACTIVITY 681  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Operating Revenues:						
Sales, fees and charges	\$ 50,166	\$ 49,810	\$ 50,000	\$ 72,732	\$ 72,732	\$ 73,000
Miscellaneous (1)	161,912	115,343	13,500	14,545	22,064	15,000
Total Operating Revenues	212,078	165,153	63,500	87,277	94,796	88,000
Operating Expenses (2):						
Other Charges and Services	195,139	1,125,279	155,200	129,082	211,066	168,200
Operating Income (Loss)	16,939	(960,126)	(91,700)	(41,805)	(116,270)	(80,200)
Nonoperating Revenues:						
Investment Income	(168,425)	217,669	57,000	23,267	47,000	54,000
Income (Loss) before transfers	(151,486)	(742,457)	(34,700)	(18,538)	(69,270)	(26,200)
Transfer out to General Fund	(10,000)	(19,000)	(10,000)		(10,000)	
Transfer out to Retirement Insurance Fund	(71,276)	(93,967)	(60,000)		(59,075)	(47,000)
Change in Net Position	(232,762)	(855,424)	(104,700)	(18,538)	(138,345)	(73,200)
Net Position at Beginning of Year	4,249,627	4,016,865	3,782,551	3,161,441	3,161,441	3,023,096
Net Position at End of Year	\$ 4,016,865	\$ 3,161,441	\$ 3,677,851	\$ 3,142,903	\$ 3,023,096	\$ 2,949,896
(1) Miscellaneous Revenues:						
Workers' compensation dividend	\$ 58,905					
Insurance dividend	79,416	\$ 73,902				
Reimbursements	12,504	27,963		\$ 7,026	\$ 7,026	
Agent fee	11,087	13,478	\$ 13,500	7,519	15,038	\$ 15,000
Total	\$ 161,912	\$ 115,343	\$ 13,500	\$ 14,545	\$ 22,064	\$ 15,000
(2) Operating Expenses:						
Workers compensation retro payment		\$ 894,925				
Deductibles	\$ 190,487	227,909	\$ 155,000	\$ 129,016	\$ 211,000	\$ 168,000
Insurance premium	4,652	2,445	200	66	66	200
Total	\$ 195,139	\$ 1,125,279	\$ 155,200	\$ 129,082	\$ 211,066	\$ 168,200

ACTIVITY MANAGER: Finance Director

GENERAL ACTIVITY DESCRIPTION

The Compensated Absences Fund accounts for accrued vacation and sick leave that employees have earned and that will be paid at the time their employment ends with the City. The liability accounted for in this fund is for governmental fund employees only. The liability for enterprise funds employees is accounted for within those funds.

As employees accrue vacation and sick leave, the liability to the City increases up to a maximum number of hours per employee at their current rate of pay. The increase in liability is covered through investment earnings in this fund and transfers from the governmental funds as needed. When employees end their employment with the City, the City pays the amount of leave time they have accrued and the liability in this fund is decreased; however, any portion that is earned and paid out in the same year is reflected in the appropriate governmental fund.

CITY OF COON RAPIDS, MINNESOTA

INTERNAL SERVICE FUNDS  
74001 - COMPENSATED ABSENCES FUND  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Operating Expenses:						
Personal Services	\$ 147,822	\$ 241,453	\$ 190,000		\$ 190,000	\$ 195,000
Nonoperating Revenues:						
Investment Income	(89,371)	127,690	35,000	\$ 17,046	35,000	42,000
Income (Loss) before transfers	(237,193)	(113,763)	(155,000)	17,046	(155,000)	(153,000)
Transfers in (1)	237,193	113,763	155,000		155,000	153,000
Change in Net Position				17,046		
Net Position at Beginning of Year						
Net Position at End of Year	\$	\$	\$	\$ 17,046	\$	\$
(1) General Fund	\$ 233,544	\$ 109,529	\$ 155,000		\$ 155,000	\$ 153,000
Public Communications Fund	478	1,365				
HRA Fund	3,171	2,869				
Total transfers	\$ 237,193	\$ 113,763	\$ 155,000		\$ 155,000	\$ 153,000

ACTIVITY MANAGER: Finance Director

GENERAL ACTIVITY DESCRIPTION

The Retirement Insurance Fund accounts for other post-employment benefits (OPEB) in the form of health care benefits for retired employees through an implicit subsidy and qualified police and firefighters retirees through a direct subsidy. The implicit subsidy for retired employees is due to the additional cost of insurance as a result of using a blended rate for active employees and retired employees. The direct subsidy for qualified police retirees hired prior to March 1, 2007 and firefighters retirees hired prior to January 1, 2014 is to cover health insurance costs until they reach age 65 or become eligible for Medicare as stipulated in police and fire contracts.

PROCESS USED

An internal review is made each year and an actuarial study every other year to estimate the costs of this program. The implicit subsidy for retirees is funded on a pay-as-you-go basis as employee health insurance premiums are paid. The direct subsidy for qualified police and firefighter retirees is funded through investment earnings in this fund and the Insurance Reserve Fund along with transfers from the General Fund in an amount to cover current year payments and an amortized portion of estimated benefits earned and to be paid in future years.

2016 MANAGEMENT NOTES

An actuarial study will be done for 2016.

CITY OF COON RAPIDS, MINNESOTA

INTERNAL SERVICE FUNDS  
74002 - RETIREMENT INSURANCE FUND  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 ACTUAL TO 6/30	2015 ESTIMATED THRU 12/31	2016 BUDGET
Operating Revenues:						
Miscellaneous	\$ 14,331	\$ 18,839			19,000	19,000
Operating Expenses:						
Other charges and services*	890,567	539,667	\$ 841,000	\$ 89,806	\$ 537,867	\$ 555,800
Operating Loss	(876,236)	(520,828)	(841,000)	(89,806)	(518,867)	(536,800)
Nonoperating Revenues:						
Investment Income	(85,719)	136,692	42,500	22,146	46,000	60,000
Loss before transfers	(961,955)	(384,136)	(798,500)	(67,660)	(472,867)	(476,800)
Transfer in from General Fund	441,000	540,471	525,000		525,000	525,000
Transfer in from Insurance Reserve Fund	71,276	93,967	60,000		59,075	47,000
Change in Net Position	(449,679)	250,302	(213,500)	(67,660)	111,208	95,200
Net Position at Beginning of Year	(291,067)	(740,746)	(1,030,169)	(490,444)	(490,444)	(379,236)
Net Position at End of Year	<u>\$ (740,746)</u>	<u>\$ (490,444)</u>	<u>\$ (1,243,669)</u>	<u>\$ (558,104)</u>	<u>\$ (379,236)</u>	<u>\$ (284,036)</u>
*Implicit Subsidy	\$ 241,931	\$ 163,517	\$ 203,000		\$ 163,517	\$ 168,400
Direct Subsidy	648,319	373,911	637,595	\$ 89,449	373,911	385,100
Other	317	2,239	405	357	439	2,300
Total	<u>\$ 890,567</u>	<u>\$ 539,667</u>	<u>\$ 841,000</u>	<u>\$ 89,806</u>	<u>\$ 537,867</u>	<u>\$ 555,800</u>



**Reader's Notes:**



# Appendix

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- Personnel Summary
- Glossary of Terms
- Debt Information
- Capital Outlay Requests

CITY OF COON RAPIDS 2014 – 2016							
PERSONNEL BY DEPARTMENT SUMMARY							
Department/Division		2014 Actual	2015 Budget	2015 Actual	2016 Budget	Positions	Comments/Changes 2015-2016
<b>ADMINISTRATION:</b>							
City Manager	FT	4.75	5	5	5	City Manager, Assisant to CM, HR Coord., City Clerk, Comm. Mktg. Coord.	Each City Council member included as 1/2 FTE
	PT	8.2	5.5	5.5	5.5	City Council, Arts Commission Events Assistant, Admin Support I, Mgt. Intern, HR Assistant	
Information Technology	FT	5	5	5	5	IT Manager, Local Area Network Administrator, GIS Analyst, Computer Technician, IT Technician	
	PT	0.8	0.8	0.8	0.8	GIS Technician	
Golf Maintenance	FT	2	2	2	2	Greens Superintendent, Maintenance Worker	
	PT	10.3	10.3	10.3	9.6	Seasonal and Part-time employees	
Golf Administration	FT	2	2	2	2	Golf Pro/Manager, Golf Merchandiser	
	PT	5.95	6.22	6.22	6.22	Seasonal and part-time employees	
Cable Television	FT	5	4	4	4	Station Manager, News Director, Technology Coordinator, Production Coordinator	
	PT	5.2	6	6	6	Seasonal and part-time employees, Reporter/Producer, Videographer/Editor I, Multi-Media Journalist	
<b>LEGAL:</b>							
Legal	FT	6	6	6	6	City Attorney, 2 Assistant Attorneys, Legal Assistant, Administrative Assistant III, Administrative Assistant I	
<b>CITY CLERK:</b>							
City Clerk	FT	1.25	1	1	1	Deputy City Clerk	Presidential Elections in 2016
	PT	1.75	0.15	0.15	3.6	Election Judges	
<b>FINANCE:</b>							
Finance	FT	8	8	8	8	Finance Director, Manager of Accounting/Treasurer, Accounting Supervisor, 2 Adv. Accounting Technicians, Payroll Specialist, Accounting Clerk II, Information Specialist (2 half time positions)	
Assessing	FT	3	3	3	3	City Assessor, 2 Appraiser I's	
	PT	2.2	2.2	2.2	2.1	Appraiser I, Assessment Clerk I, Assessment Clerk II	
Purchasing	FT	1	1	1	1	Purchasing Clerk	
Senior Services/Civic Center	FT	2	2	2	2	Senior Services Program Specialist, Senior Services Assistant	Increased Civic Center Host hours
	PT	1.3	1.4	1.4	1.6	Facilities Coordinator, Civic Center Hosts	
Water Administration	FT	2	2	2	2	2 Utility Billing Clerks	Eliminated PT Clerk
	PT	0.1	0.2	0.2			
<b>COMMUNITY DEVELOPMENT:</b>							
Planning	FT	5	5	5	5	Community Development Director, Housing and Zoning Coordinator, Economic Development Coordinator, Planner, Administrative Supervisor	
	PT		0.3	0.3	0.3	Community Development Intern	
Neighborhood Reinvestment	FT	4	5	5	5	Neighborhood Coordinator, 2 Housing Inspectors, 2 Property Maintenance Inspectors	Decreased 1 Seasonal Mowing Inspector, Added PT Admin. Specialist
	PT	0.7	0.8	0.8	0.67	Seasonal Mowing Inspector, Temporary Inspector, Administrative Specialist	
Building Inspection	FT	9	9	9	9	Chief Building Official, 4 Building Inspectors, Building Inspector Specialist, 2 Permit Technicians, Electrical Inspector	
	PT	0.38	0.38	0.38	0.37	Seasonal Inspector	

CITY OF COON RAPIDS 2014 – 2016							
PERSONNEL BY DEPARTMENT SUMMARY							
Department/Division		2014 Actual	2015 Budget	2015 Actual	2016 Budget	Positions	Comments/Changes 2015-2016
<b>POLICE:</b>							
Police/Civil Defense	FT	72	72	73	73	Police Chief, 1 Deputy Chief, 2 Police Captains, 7 Police Sergeants, 5 Detectives, 4 Detective/School Liaison Officers, 3 Community Oriented Police Officers, 2 K9's, 2 Drug Task Force Officer, 1 DWI Enforcement Officer, 37 Police Officers, Administrative Assist. II, Support Services Supervisor, 6 Record Technicians	Added 1 DWI Enforcement Police Officer in 2015
	PT	4.3	4.73	4.73	4.73	5 Community Service Officers, Reserve Officers, ARCC Security	
<b>FIRE:</b>							
Fire/Safety	FT	32	32	32	32	Fire Chief, Assistant Fire Chief, 3 Captains, Fire Marshal, 3 Firefighter/Inspectors, Inspector/Firefighter, 21 Firefighters, Administrative Assistant II	
	PT	0.95	0.95	0.95	0.95	Paid On Call Firefighters	
<b>PUBLIC WORKS:</b>							
Engineering	FT	9	9	10	10	Public Works Director, Assist. City Engineer, Civil Engineer, 4 Senior Engineering Technicians, Administrative Assistant II, Engineering Technician II, Utilities Locator	Added Engineering Technician II in 2015
	PT		0.4	0.4	0.4	Seasonal Intern	
Streets	FT	13	13	13	14	Streets Supervisor, Heavy Equipment Operator, Heavy Equipment Operator/Traffic Technician, 8 Maintenance Workers, Recycling Coordinator, Recycling Assistant	Increased PT Recycling Assistant to FT
	PT	1.4	2.26	2.26	1.15	Seasonal Maintenance Workers	Decreased Seasonal Employees
Building Maintenance	FT	1	1	1	1	Maintenance Worker - Public Facilities	
Vehicle Maintenance	FT	8	8	8	8	Facilities & Fleet Maintenance Supervisor, 5 Mechanics, Office Specialist, Administrative Assistant II	
Parks	FT	15	15	15	15	Parks Supervisor, City Forester, Landscape Technician, 10 Maintenance Workers, Office Specialist, Recreation Coordinator	Increased Seasonal Employees, added Teen Center Coordinators
	PT	6	8.22	8.22	11.83	Seasonal employees, Teen Center Coord.	
Ice Arena	FT	2	1	1	1	Ice Center Manager	Increased Seasonal Employees
	PT	5.6	6.22	6.22	7.84	Seasonal employees, 4 Shift Supervisors, Skating Director, Ice Center Assistant	
Water Distribution	FT	7	7	7	7	2 Water Treatment Plant Operators, 5 Maintenance Workers	Decreased Seasonal Employees
	PT	1	1	1	0.4	Seasonal employees	
Sanitary Sewer	FT	7	7	7	7	Utilities Operations Supervisor, 6 Maintenance Workers	Increased Seasonal Employees
	PT	0.1	0.1	0.1	0.4	Seasonal employees	
Storm Drain	FT	1	1	1	1	Maintenance Worker	
TOTAL FT		227	226	228	229		
TOTAL PT		56.23	58.13	58.13	64.46		
FT- Includes positions budgeted as full-time (excludes overtime). These are authorized positions and do not allow for vacancies. PT - Includes part-time and seasonal positions (excludes overtime). Amounts are shown in FTE's (full-time equivalents).							

## GLOSSARY OF TERMS

The Annual Budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of the Annual Budget document in understanding these terms, a budget glossary has been included in the document.

### ACTIVITY

A cost center for recording charges for services delivered or functions performed. Each activity has an assigned manager who is responsible for planning and conducting the various approved objectives or workloads. For example, "Snow Removal" is an activity performed as part of the Maintenance Services Program.

### ACCRUAL ACCOUNTING

A basis of accounting in which revenues and expenses are recorded at the time they are incurred as opposed to when cash is actually received or spent. All enterprise and internal service funds use the accrual basis of accounting (see "modified accrual accounting" for the accounting basis for governmental funds).

### ADA

Americans With Disabilities Act.

### AD VALOREM

In proportion to value. A basis for levy of taxes upon property.

### APPROPRIATIONS

An authorization made by the City Council which permits the City to incur obligations and to make expenditures of resources.

### ARBITRAGE

The reinvestment of the proceeds of tax-exempt securities in higher yielding taxable securities.

### BALANCED BUDGET

When revenues and other financing sources equal expenditures/expenses and other financing uses.

### BUDGET

A Council approved plan for receiving and expending public funds. An estimate of expenditures for a given period and the proposed means of financing them.

Coon Rapids uses two types of budgets.

- 1) Annual Budget - revenues and expenditures for one calendar year.
- 2) Capital Improvement Program (CIP) - a plan of proposed capital expenditures and the means of financing them each year over a period of ten years.

## GLOSSARY OF TERMS

(Continued)

### BUDGET MESSAGE

The opening section of the budget which provides the City Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the City Manager.

### CAPITAL ASSETS

Items purchased with an expected life of two years or more and a cost of \$5,000 or more which are to be held and used, such as land, building, machinery, furniture, and equipment. For entity-wide financial reporting purposes, these items are included on the statement of net position in the annual financial report and, other than land, are depreciated.

### CAPITAL EXPENDITURES

A level of budgetary appropriation which includes land, building, machinery and equipment (capital outlay) and infrastructure (capital improvements) with an expected life of two years or more and a cost of \$1,000 or more. Items which have a cost of \$5,000 or more are also additions to capital assets for financial reporting purposes (see capital assets above).

### CURRENT TAXES

Taxes levied and becoming due during the current year, from the time the amount the tax levy becomes due until a penalty for non-payment is attached.

### DEBT SERVICE

The City's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

### DELINQUENT TAXES

Taxes that remain unpaid on and after the date on which a penalty for non-payment is attached.

### DEPARTMENT

An organizational unit for purposes of administration and budgeting.

### DEPRECIATION

The portion of the cost of a capital asset which is charged as an expense during a particular period.

### DIVISION

An organizational unit within a department for purposes of administration and cost accounting.

### EDA

Economic Development Authority. The EDA is responsible for the proper management of plans for Tax Increment Financing (TIF) districts in the City and for recommending modifications to these plans. The City Council functions as the EDA and the City Manager serves as Executive Director.

## GLOSSARY OF TERMS

(Continued)

### EXPENDITURES

Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays. Expenditures occur in governmental funds while expenses (see below) occur in proprietary funds.

### EXPENSES

Outflows or other uses of assets or incurrences of liabilities (or a combination of both) from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operations. Expenses occur in proprietary funds while expenditures (see above) occur in governmental funds.

### FISCAL DISPARITIES

Local government units within the Twin Cities metropolitan area have participated in a property tax base sharing program known as Metropolitan Fiscal Disparities since 1975. Under this program, a portion of the growth in commercial, industrial, and public utility property value of each community is contributed to a tax base sharing pool. Each community receives a distribution of property value from the pool based on the market value and population of each city.

### FUND

An independent fiscal accounting entity with a self-balancing set of accounts for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations or restrictions. A description of each of the fund types is included in the Summary Section and at the beginning of the following sections:

- General Fund
- Special Revenue Funds
- Debt Service Funds
- Capital Projects Funds
- Enterprise Funds
- Internal Service Funds

### FUND BALANCE

The excess of assets over liabilities reported in a governmental fund. Referred to as "Fund Deficit" when liabilities exceed assets. Fund balance consists of the following categories which for the budget are included for the General Fund (if applicable):

- Nonspendable - amounts not in a spendable form or are required to be maintained intact.
- Restricted - amounts subject to externally enforceable legal restrictions.
- Committed - amounts that can be used only for specific purposes determined by formal action of the City Council.
- Assigned - amounts intended for specific purposes as expressed by the Finance Director.
- Unassigned - residual amounts that are available for any purpose in the General Fund.

## GLOSSARY OF TERMS

(Continued)

### GENERAL FUND

The largest fund within the City, the General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes, service charges, and other types of revenue. This fund usually includes most of the basic operating services, such as fire and police protection, finance, data processing, park and recreation, public works and general administration.

### GENERAL OBLIGATION (G.O.) BONDS

Bonds that finance a variety of public projects such as streets, buildings, and improvements; the repayment of these bonds is usually made from the General Fund, and these bonds are backed by the full faith and credit of the issuing government and require a voter referendum.

### HIGHWAY MAINTENANCE AID

An intergovernmental revenue from the State to be used for maintenance of the municipal state-aid street system. The money comes from the state gasoline tax and fees from motor vehicle registration.

### HRA

Housing and Redevelopment Authority. The HRA may buy, own, and sell land for housing and economic development purposes and engage in other housing and redevelopment activities consistent with Minnesota law. The City Council functions as the HRA and the City Manager serves as Executive Director.

### INFRASTRUCTURE

Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include roads, bridges, drainage systems, water and sewer systems, and lighting systems.

### INTERGOVERNMENTAL REVENUE

Revenue received from other governments in the form of grants or shared revenues.

### LEVY LIMITATION

The maximum amount which is permitted to be levied by a taxing jurisdiction as established by Minnesota Statutes.

### LOCAL GOVERNMENT AIDS (LGA)

An intergovernmental revenue from the State to provide tax relief to local units of government.

### LOGIS

Local Government Information Systems. A computer service organization formed through joint powers agreement among 22 municipalities within the Twin Cities metropolitan area.

### MAJOR FUND

A fund with revenues, expenditures/expenses, assets, or liabilities which are at least 10% of the corresponding total for all funds of that type and at least 5% of the corresponding total for all governmental and enterprise funds combined.



## GLOSSARY OF TERMS

(Continued)

### MARKET VALUE EXCLUSION

The Market Value Exclusion program replaced the Market Value Homestead Credit program for taxes payable in 2012 and beyond. This program excludes a portion of the market value in accordance with a formula set by the state to determine the taxable value.

### MARKET VALUE HOMESTEAD CREDIT (MVHC)

A state paid property tax credit which replaced Homestead and Agricultural Credit Aid in 2002.

### MODIFIED ACCRUAL ACCOUNTING

The basis of accounting for governmental fund types. Revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred with the exception of long-term debt and capital asset payments which are recognized when due.

### NET ASSETS

The excess of assets over liabilities reported in enterprise and internal service funds.

### OPERATING BUDGET

Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing acquisition, spending, and service delivery activities of the government are controlled. The operating budget is essential to sound financial management.

### OTHER CHARGES

A level of budgetary appropriations which include expenses for outside professional services, advertising, insurance, utility costs, repairs, maintenance and miscellaneous costs.

### PEG FEE

Public, Educational, and Government (PEG) Access programming is supported by the PEG fee that is assessed to each cable subscriber. According to state law, these funds must be used only for the production of PEG Access programming.

### PERSONAL SERVICES

A level of budgetary appropriations which include expenses for salaries, wages, and related employee benefits such as the City's share of retirement and insurance.

### POLICE DEPARTMENT AID

An intergovernmental revenue from the State to be used to maintain the Police Department. A premium tax of two percent is imposed on automobile insurance and apportioned to qualifying cities.

## GLOSSARY OF TERMS

(Continued)

### PROGRAM

A major unit of organization containing a number of related activities.

### PROPERTY TAX LEVY

The amount of dollars to be collected from the taxable property within a taxing district.

### REVENUE

Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

### STRATEGIC PLANNING

Establishing and prioritizing goals and policy direction.

### SUPPLIES

A level of budgetary appropriations which include expenses for commodities which are used such as office supplies, operating supplies, repair and maintenance supplies.

### TAX CAPACITY

Replaces the assessed valuation as per 1988 tax law changes. Tax capacity is derived by using the new tax capacity percentages established by State Legislature.

### TAX CAPACITY RATE

Replaces the mill rate as per 1988 tax law changes. Will be expressed as percentages.

### TZD GRANT

Toward Zero Deaths grant. The revenue received from this grant reimburses the City for overtime patrol hours related to enforcing traffic laws related to speeding violations, impaired drivers and seatbelt use.

### UTILITIES TAX

A 4% City imposed gross earnings tax on all natural gas and electric utility sales within the City.

### WORKLOADS

A measure of the services provided.

## CITY OF COON RAPIDS, MINNESOTA

SCHEDULE OF BONDED INDEBTEDNESS  
YEAR ENDED DECEMBER 31, 2015

Description	Fund #	Net Interest Rate	Dated	Final Maturity Date	Callable	Balance January 1, 2015	Issued 2015	Retired 2015	Balance December 31, 2015	Principal Due in 2016	Interest Due in 2016
<u>Debt Service Funds</u>											
3,555,000 - General Obligation State Aid Road Bonds 2005B	32030	3.6613%	12/15/05	4/1/2015	No Call	\$ 355,000		\$ 355,000			
13,500,000 - Lease Revenue Bonds 2010B	44000	4.2577%	08/11/10	2/1/2036	02/01/20	13,400,000		415,000	\$ 12,985,000	\$ 425,000	\$ 511,944
5,295,000 - General Obligation Park Bonds, 2015A	45000	2.1466%	04/15/15	2/1/2030	02/01/24		\$ 5,295,000		5,295,000	315,000	180,817
Total Debt Service Funds						13,755,000	5,295,000	770,000	18,280,000	740,000	692,761
<u>Special Assessment Fund</u>											
3,820,000 - Improvement Bonds 2005A	32030	3.8162%	12/15/05	2/1/2022	02/01/15	1,130,000		1,130,000			
1,575,000 - Improvement Bonds 2008A	32060	4.2437%	11/13/08	2/1/2019	02/01/17	770,000		145,000	625,000	145,000	23,370
2,520,000 - Improvement Bonds 2010B	32090	2.5253%	06/16/10	2/1/2021	02/01/17	1,640,000		295,000	1,345,000	305,000	35,775
3,565,000 - Improvement Bonds 2013A	32110	1.3273%	02/14/13	2/1/2023	02/01/20	3,210,000		360,000	2,850,000	370,000	53,300
3,050,000 - Improvement Bonds 2013B	32140	2.1515%	12/30/13	2/1/2024	02/01/21	3,050,000		265,000	2,785,000	280,000	76,725
4,090,000 - Improvement Bonds 2014A	32150	1.7169%	11/18/14	2/1/2025	02/01/22	4,090,000			4,090,000	400,000	79,325
3,105,000 - Improvement Bonds 2015A	32150	1.8246%	04/15/15	2/1/2026	02/01/24		3,105,000		3,105,000		111,581
Total Special Assessment Fund						13,890,000	3,105,000	2,195,000	14,800,000	1,500,000	380,076
<u>Public Utility Funds</u>											
4,120,000 - Water Revenue Refunding Bonds 2007A	71000	3.9197%	11/01/07	2/1/2021	02/01/18	2,835,000		365,000	2,470,000	375,000	91,300
2,755,000 - Water Revenue Bonds 2008A	71000	4.2437%	11/13/08	2/1/2024	02/01/17	2,015,000		165,000	1,850,000	175,000	76,593
2,255,000 - Water Revenue Refunding Bonds 2013A	71000	0.8335%	02/14/13	2/1/2018	No call	1,815,000		445,000	1,370,000	450,000	22,900
2,590,000 - Water Revenue Bonds 2013B	71000	2.1515%	12/30/13	2/1/2024	02/01/21	2,590,000		220,000	2,370,000	235,000	65,288
4,795,000 - Water Revenue Bonds 2014A	71000	1.7460%	11/18/14	2/1/2025	02/01/22	4,795,000			4,795,000	420,000	93,631
835,000 - Storm Water Drainage Revenue Bonds 2014A	72000	1.7463%	11/18/14	2/1/2025	02/01/22	835,000			835,000	75,000	16,288
1,595,000 - Water Revenue Bonds 2015A	71000	1.8224%	04/15/15	2/1/2026	02/01/24		1,595,000		1,595,000		57,344
Total Public Utility Funds						14,885,000	1,595,000	1,195,000	15,285,000	1,730,000	423,344
<u>Recreational Facility Funds</u>											
4,225,000 - Golf Course Revenue Bonds, Series 2010A	73000	5.1403%	06/16/10	11/1/2036	05/01/18	3,865,000		125,000	3,740,000	125,000	186,710
795,000 - Golf Course Revenue Bonds, Series 2013A	73000	1.8846%	02/14/13	2/1/2028	02/01/20	795,000			795,000		16,165
Total Recreational Facility Funds						4,660,000		125,000	4,535,000	125,000	202,875
Total - All Funds						\$ 47,190,000	\$ 9,995,000	\$ 4,285,000	\$ 52,900,000	\$ 4,095,000	\$ 1,699,056

## CITY OF COON RAPIDS, MINNESOTA

## SCHEDULE OF BOND MATURITIES

December 31, 2015

Year	Debt Service Funds		Special Assessment Fund		Public Utility Funds		Recreational Facility Funds		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2016	\$ 740,000	\$ 692,761	\$ 1,500,000	\$ 380,076	\$ 1,730,000	\$ 423,344	\$ 125,000	\$ 202,875	\$ 4,095,000	\$ 1,699,056
2017	730,000	627,963	1,685,000	312,888	1,935,000	359,106	130,000	198,811	4,480,000	1,498,768
2018	755,000	605,144	1,720,000	267,596	1,985,000	304,045	180,000	193,568	4,640,000	1,370,353
2019	780,000	582,119	1,735,000	220,795	1,565,000	251,359	190,000	187,448	4,270,000	1,241,721
2020	800,000	558,419	1,615,000	176,700	1,610,000	201,695	200,000	180,695	4,225,000	1,117,509
2021	825,000	531,569	1,595,000	136,300	1,655,000	151,091	210,000	173,355	4,285,000	992,315
2022	855,000	502,606	1,405,000	99,675	1,240,000	108,856	220,000	165,408	3,720,000	876,545
2023	880,000	473,969	1,350,000	67,028	1,280,000	74,728	230,000	157,133	3,740,000	772,858
2024	915,000	444,000	1,085,000	36,775	1,315,000	38,654	235,000	148,580	3,550,000	668,009
2025	945,000	413,406	760,000	14,859	790,000	11,884	245,000	139,030	2,740,000	579,179
2026	975,000	382,556	350,000	3,500	180,000	1,800	255,000	129,088	1,760,000	516,944
2027	1,005,000	350,169					270,000	118,750	1,275,000	468,919
2028	1,035,000	315,344					275,000	107,320	1,310,000	422,664
2029	1,070,000	278,428					190,000	96,570	1,260,000	374,998
2030	1,110,000	239,175					200,000	86,500	1,310,000	325,675
2031	725,000	202,388					205,000	75,900	930,000	278,288
2032	755,000	169,087					215,000	64,625	970,000	233,712
2033	790,000	134,325					225,000	52,800	1,015,000	187,125
2034	825,000	97,987					235,000	40,425	1,060,000	138,412
2035	865,000	59,962					245,000	27,500	1,110,000	87,462
2036	900,000	20,250					255,000	14,025	1,155,000	34,275
TOTAL	<u>\$ 18,280,000</u>	<u>\$ 7,681,627</u>	<u>\$ 14,800,000</u>	<u>\$ 1,716,192</u>	<u>\$ 15,285,000</u>	<u>\$ 1,926,562</u>	<u>\$ 4,535,000</u>	<u>\$ 2,560,406</u>	<u>\$ 52,900,000</u>	<u>\$ 13,884,787</u>

## CITY OF COON RAPIDS, MINNESOTA

TABLE 12

LEGAL DEBT MARGIN INFORMATION  
LAST TEN FISCAL YEARS

	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Debt limit	\$ 90,880,454	\$ 98,608,386	\$ 105,586,786	\$ 164,027,202	\$ 162,710,790	\$ 152,060,412	\$ 136,398,921	\$ 118,183,156	\$ 105,677,777	\$ 105,845,473
Total net debt applicable to limit				57,826	11,865					
Legal debt margin	<u>\$ 90,880,454</u>	<u>\$ 98,608,386</u>	<u>\$ 105,586,786</u>	<u>\$ 163,969,376</u>	<u>\$ 162,698,925</u>	<u>\$ 152,060,412</u>	<u>\$ 136,398,921</u>	<u>\$ 118,183,156</u>	<u>\$ 105,677,777</u>	<u>\$ 105,845,473</u>
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.04%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%

## Legal Debt Margin Calculation for Fiscal Year 2014

Estimated market value (taxes payable 2014)	<u>\$ 3,528,182,441</u>
Debt limit (1)	<u>\$ 105,845,473</u>
Debt applicable to limit:	
General obligation bonds (2)	0
Less: Amount set aside for repayment of general obligation debt (3)	<u>0</u>
Total net debt applicable to limit	<u>0</u>
Legal debt margin	<u>\$ 105,845,473</u>

(1) Under state law, no municipality, except a school district or a city of the first class, shall incur or be subject to a net debt in excess of three percent of the market value of taxable property in the municipality.

(2) General obligation bonds from Table 9 less bonds payable from State Aid (\$360,765).

(3) Under state law, the general obligation debt subject to the limitation may be offset by amounts set aside for repaying those bonds.

## CITY OF COON RAPIDS, MINNESOTA

## CAPITAL OUTLAY REQUESTS

FOR 2016

ACTIVITY	REPLACEMENT (R) OR NEW (N)	DESCRIPTION	REVENUE FROM SALE OR TRADE-IN	COST WITHOUT TRADE-IN	TOTAL COST BY ACTIVITY
<b>GENERAL FUND</b>					
141	N	Funding for ergonomic office equipment such as stand up desks		2,500	2,500
143	N	PCI compliant Logging system & file change notification system		9,650	
143	R	(60) desktop computers		43,200	
143	R	(10) laptop computers		12,500	
143	R	(10) Ipads for council and staff		7,500	
143	N	Network infrastructure switch for disaster recovery for city hall server systems		6,500	
143	N	Network infrastructure switch for disaster recovery for internet/LOGIS		5,500	
143	N	SAN additional network storage space		16,000	
143	R	(8) Wireless access points		7,200	
143	R	Network printers (4)		5,400	
143	R	Phone set replacements (60)		15,900	
143	R	Laserfiche upgrade		7,000	
143	N	Scanner for Laserfiche		1,000	137,350
221	R	Animated fire truck robot		11,500	11,500
224	R	(1) Lucas Chest compression systems		14,536	
224	R	High pressure rescue air bags with attachments		6,305	20,841
251	N	(2) AED's (one for CTN, one for Public Works)		4,188	4,188
324	R	Copier		4,574	4,574
421	R	Copier		6,407	6,407
501	R	Plate compactor for soils and asphalt work		2,500	
501	R	Sealcoating skid sprayer (Unit #36)		3,728	6,228
503	R	(6) Emergency Vehicle Preemption (EVP) upgrades at existing intersections		25,000	25,000
506	N	Purchase of dump-lok safety lock outs used when servicing dump trucks		1,250	
506	R	Copier		4,617	5,867
508	R	(3) workstations (2 Autocad, 1 GIS) with dual monitors		9,000	
508	N	Autocad Infrastructure Design suite Premium single license		6,000	15,000
TOTAL GENERAL FUND					239,455

CITY OF COON RAPIDS, MINNESOTA

CAPITAL OUTLAY REQUESTS

FOR 2016

ACTIVITY	REPLACEMENT (R) OR NEW (N)	DESCRIPTION	REVENUE FROM SALE OR TRADE-IN	COST WITHOUT TRADE-IN	TOTAL COST BY ACTIVITY
<b>FACILITY CONSTRUCTION FUND (Activity 786)</b>					
507	R	Complete remodel of Civic Center area at City Hall		200,000	
507	N	Construction of divider wall with lock in custodian/storage area		2,500	
507	N	Replace carpet in front of service windows with "walk off" type carpet		5,000	
507	R	Stand-by generator for Police Dept and City Hall facility		35,000	
507	N	Installation of natural gas line to Police Storage building at Public Works yard		7,500	
507	N	Reconfiguration of fence at Public Works including card reader installation		20,000	270,000
TOTAL FACILITY CONSTRUCTION FUND					270,000
<b>CAPITAL EQUIPMENT FUND (Activity 788)</b>					
202	R	(1) Chrysler 200 (P41) for investigative division fleet	2,000	27,611	
202	R	(1) Chrysler mini van (P46)	5,000	27,930	
202	R	(1) Dodge Charger all wheel drive (P52)	5,000	32,190	87,731
203	R	(3) marked Ford Utility squads (P2, P10, P11)	20,000	117,000	
203	R	(2) Dodge Chargers (P14, P21)	14,000	78,000	195,000
223	R	(1) 3/4-ton, 4x4, crew cab including pump/tank (Unit #3293)	6,100	58,355	58,355
224	R	(2) 4 x 4 crew cabs, lights and radio (Unit #3285, #3286)	80,000	460,000	460,000
510	R	Trailer with low bed (Unit #131-1)	1,000	6,800	
510	R	Trailer with single axle (Unit #131-2A)	1,000	4,800	
510	R	Double axle trailer (Unit #131-4)	1,000	8,600	
510	R	Double axle trailer (Unit #131-6)	1,000	8,600	
510	R	(1) 1/2-ton extended cab pickup truck (Unit #118)	2,000	35,000	
510	R	(1) 1-Ton dump truck with lift gate and snow plow (Unit #104)	4,500	60,000	
510	R	John Deere Steer with high lift feature (Unit #183)	16,000	50,000	
510	R	(1) 3/4-ton truck with HD Chassis and service body (Unit #103)	5,000	56,885	
510	R	John Deere 4WD tractor with sweeper attachment (Unit #106)	7,000	60,000	
510	R	(1) 1/2-ton 4WD pickup (Unit #101)	1,500	28,755	
510	R	Toro Groundsmaster mower (Unit #146)	2,500	54,058	373,498
TOTAL CAPITAL EQUIPMENT FUND			174,600		1,174,584

## CITY OF COON RAPIDS, MINNESOTA

## CAPITAL OUTLAY REQUESTS

FOR 2016

REPLACEMENT (R)			REVENUE	COST	TOTAL
ACTIVITY	OR NEW (N)	DESCRIPTION	FROM SALE OR TRADE-IN	WITHOUT TRADE-IN	COST BY ACTIVITY
PUBLIC COMMUNICATIONS FUND					
716	N	Installation of card readers for doors and interior/exterior security cameras CTN bldg		11,000	
716	N	Network switch for IP cameras		6,000	
716	N	Network DVR to record IP cameras		6,800	
716	N	IP HD transmission system for interconnect with other cable stations		9,000	
716	N	Remote HD transmission system for small HD truck		15,000	
TOTAL PUBLIC COMMUNICATIONS FUND					47,800
STREET RECONSTRUCTION FUND					
797	N	Project management software for MSA projects		20,000	20,000
					20,000
ENTERPRISE FUNDS					
601	N	Rehabilitation of wells 15, 21, 24 and 25		385,000	
601	N	Design of new 1.5 MG water tower and possible land acquisition		500,000	
601	R	Construction & engineering costs for electrical rehab of West Booster pumps 4 & 5		600,000	
601	R	Replacement of older Variable Frequency Drives (VFD) on wells and booster pumps		20,000	
601	N	Trailer for trench box and metal sheeting		6,923	
601	N	Wachs Controller/Datalogger for valve exerciser		2,990	
601	R	Rehabilitation of hoist for chlorine and sulfur dioxide ton cylinders at WTP		10,713	
601	R	Removal & replacement of backwash reclaim pump at EWTP		8,000	
601	R	Replacement Plastec Ventilation fan for backup to existing fans		2,750	
601	N	Utility locator for Engineering (cost share with Activity 620)		2,750	
601	N	Drill rig for pinpointing water main leaks		63,425	
601	N	Install water main loop at Public Works facility		40,000	
601	R	Water main partial replacement at Foley Blvd & Northdale Blvd		10,000	
601	N	Street reconstruction projects		2,000,000	3,652,551
620	N	Control panel for lift station #11		60,000	
620	N	Control panel for lift station #17		60,000	
620	R	Replace LC150 pump controllers at lift stations #1, 3, 4, 14		18,000	
620	N	(5) additional iPads for personnel field use		3,250	
620	N	Utility locator for Engineering (cost share with Activity 601)		2,750	
620	R	Replace Sewer jet truck (Unit #215)	50,000	256,000	
620	N	Sanitary sewer lining		1,200,000	1,600,000
640	N	Street reconstruction projects		1,000,000	1,000,000
67381	N	Fencing for maintenance area		35,000	
67381	N	Well rehabilitation		38,000	
67381	N	Snow plows for 1-ton truck and bobcat		18,500	
67382	N	Bunker reduction & elimination of linear safety concerns new nine holes		48,000	139,500
TOTAL ENTERPRISE FUNDS			50,000		6,392,051



**Reader's Notes:**